KUNDAN
MINERALS & METALS

Date: 13.08.2026

To, Manager (CRD) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	To, The Manager National Stock Exchange of India Limited Exchange Plaza, Bandra – Kurla Complex, Bandra (East), Mumbai – 400 051
Scrip Code: 507528	**SYMBOL: KUNDANMM**

Dear Sir/Madam,

Sub.: Outcome of Board Meeting held on 13th August, 2026

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 13th August, 2026, has inter alia,

(i) The un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2026. Copy of the aforesaid results along with the Limited Review Report is enclosed herewith;

(ii) The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee of the Company, considered and approved the appointment of Ms Priya Khandelwal as an Additional Director designated as a Non-Executive Independent Director w.e.f from 13th August, 2026. Further, the Board has approved the appointment of Ms Priya Khandelwal.as an Independent Director for a term of five (5 years) effective 13th August, 2026, subject to the approval of the shareholders of the Company, as per the regulatory requirements.

The Board Meeting commenced at 3:00 PM and concluded at 3:50 PM

Request you to kindly take the aforesaid information on your record.

For Kundan Minerals and Metals Limited

SONICA VERMA

Digitally signed by SONICA VERMA
Date: 2026.08.13 16:14:40 +05'30'

Sonica Verma
Company Secretary & Compliance Officer

KUNDAN MINERALS AND METALS LIMITED
(Formely Known as Eastern Sugar & Industries Limited)
CIN: L24205DL1964PLC462874 PH: 011-69955555
Email : info@kundanmineralsandmetals.com Website : www.kundanmineralsandmetals.com
Regd. Off : Flat No 4, 2nd Floor 3, Scindia House Connaught Place, New Delhi-110001

Details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S.NO	PARTICULARS	DETAILS
1.	Name and DIN	Ms Priya Khandelwal (DIN:11790072)
2.	Reason for Change viz. appointment	Appointment
3.	Date of appointment and term of appointment	As an Independent Director for the term of Five years from 13th August 2026 to 12th August, 2031 not liable to retire by rotation, subject to the approval of the shareholders of the Company.
4.	Brief profile (in case of appointment)	Company Secretary with 6+ years of professional experience and a strong understanding of corporate governance, compliance, board processes, regulatory matters and stakeholder management. Successfully cleared the Independent Director Proficiency Examination and registered with the Independent Directors Databank, and eligible for appointment as an Independent Director under the Companies Act, 2013. Brings an objective, independent and structured perspective to Board discussions, with focus on governance, compliance, risk oversight, transparency and long-term value creation.
5.	Disclosure of relationships between directors (in case of appointment of a Director)	Not related to any of the Directors of the Company.
6.	Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018 19 and the National Stock Exchange of India with ref. No. NSE/CML/2018/24, dated 20th June, 2018.	She is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

ashwani & associates
chartered accountants

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Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 of Kundan Minerals & Metal Limited,

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Kundan Minerals & Metal Limited (Formerly known as Eastern Sugar & Industries Limited) ('the Company') for the quarter ended 30 June 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in

ASHWANI & ASSOCIATES CHARTERED ACCOUNTANTS FRN:000497N

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accordance with the requirements of Regulation 33 of 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 Ashwani & Associates,
Chartered Accountants
ICAI Firm Registration Number: 000497N

Avnish

Avnish Misra
Partner
Membership Number: 098795
UDIN: **26098795NQBQHN4993**

Place: New Delhi
Date: 13/08/2026

KUNDAN MINERALS AND METALS LIMITED
FORMERLY KNOWN AS EASTERN SUGAR & INDUSTRIES LIMITED
Flat No. 4, 2nd Floor, Scindia House, 3 Janpath, Connaught Place, New Delhi-110001
CIN No. : L24205DL1964PLC462874
E-mail: info@kundanmineralsandmetals.com;, Website: www.kundanmineralsandmetals.com
Unaudited Standalone Financial Results for the Quarter ended 30th June 2026

(Rs. in lakhs)

S. No.	Particulars	For the quarter ended			For the year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited) (Note 3)	(Unaudited)	(Audited)
1	**Income**				
	(a) Revenue from operations	80.70	699.70	-	1,160.02
	(b) Other income	131.81	139.86	147.82	568.44
	Total Income	**212.51**	**839.56**	**147.82**	**1,728.46**
2	**Expenses**				
	(a) Purchase of traded goods	60.40	699.20	-	1,159.08
	(b) Employee benefits expense	6.89	6.83	5.91	27.13
	(c) Finance costs	2.90	0.15	0.98	1.92
	(d) Other expenses	705.98	117.86	14.90	173.88
	Total Expenses	**776.17**	**824.04**	**21.79**	**1,362.01**
3	**Profit/(loss) before excpetional item and tax expense**	**(563.66)**	**15.52**	**126.04**	**366.45**
4	Exceptional items	-	-	-	-
	Prior period expenses	-	0.25	-	0.75
5	**Profit/(loss) before tax**	**(563.66)**	**15.27**	**126.04**	**365.70**
6	**Tax expense**				
	(a) Current tax expense	-	28.59	28.28	106.60
	(b) Deferred tax	(145.32)	0.10	-	(0.14)
	Total tax expense	**(145.32)**	**28.69**	**28.28**	**106.46**
7	**Profit/(loss) for the period/year after tax**	**(418.34)**	**(13.42)**	**97.75**	**259.24**
8	**Other Comprehensive Income**				
	(i) Items that will not be reclassified to Profit/(Loss)				
	- Remeasurements of the defined benefit obligation	-	0.05	-	0.05
	(ii Income tax relating to above items	-	(0.01)	-	(0.01)
	Total other comprehensive income	**-**	**0.04**	**-**	**0.04**
9	**Total Comprehensive Income for the period**	**(418.34)**	**(13.38)**	**97.75**	**259.28**
	Paid-up equity share capital- face value Rs 1/- each	604.84	604.84	604.84	604.84
	Other equity				12,525.67
10	**Earnings per equity share**				
	Basic (Rs. per share)	(0.69)	(0.02)	0.16	0.43
	Diluted (Rs. per share)	(0.69)	(0.02)	0.16	0.43

For Ashwani & Associates
Chartered Accountants
Firm Registration No . 000497N

Avnish Misra
Partner
Membership No. 098795

For and on Behalf of Board of Directors

Deepak Gupta
Director and CFO
Din: 06643918

Siddharth Gogia
Director
Din: 07202627

Place : New Delhi
Date : 13 August 2026

Notes to statement of unaudited standalone financial results for the quarter ended 30 June 2026:

1 The Company has only one business segment namely "Precious metals and related products". Hence, no additional disclosure has been given.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th August 2026 and have been reviwed by the Statutory Auditors of the Company.

3 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures for the full financial year and the unaudited figures up to the nine months ended 31 December 2025,which were subjected to limited review by the statutory auditors.

4 These financial results have been prepared in accordance with the Indian Accounting Standard(Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

5 The results are available on the stock exchanges website (www.bseindia.com and www.nseindia.com) and on the company's website https://www.kundanmineralsandmetals.com.

6 During the previous year,the Company made an investment in Inter-Corporate Deposits(ICDs) issued by Kundan Concentrates Private Limited, amounting to ₹4000 lakhs,carrying a coupon rate of 7.75% per annum for a tenure of two years.

7 During the previous year,the Company made an investment in Inter-Corporate Deposits(ICDs) issued by Kundan Gold Mines Private Limited,amounting to ₹1650 lakhs,carrying a coupon rate of 7.75% per annum for a tenure of two years.

8 During the previous year, the Company has made an investment in the rights issue of Kundan Gold Mines Private Limited amounting to ₹300 lakhs. Pursuant to the said investment, there was no change in the Company's control, or significant influence in Kundan Gold Mines Private Limited, and accordingly, the status remained unchanged as on 31 March 2026.

9 The Company subscribed to a 70% stake in Kundan Venture FZCO in February"25 ,and the related investment amounting to AED 35,000 was subsequently made during the previous year.

10 During the previous year, a search was conducted by The Directorate of Revenue Intelligence on the Company dated 6 December 2025. The matter is currently under review and remains pending.

11 A Survey under Sec133A was conducted by the Income Tax department on the Company dated 28 January 2026.

12 The Company, Eastern Sugar & Industries Limited, was admitted to the Corporate Insolvency Resolution Process ("CIRP") pursuant to the order dated 11 February 2022 passed by the Hon'ble National Company Law Tribunal ("NCLT"), Kolkata Bench, under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). The Hon'ble NCLT, vide its order dated 4 October 2023, approved the Resolution Plan submitted in respect of the Company.
Subsequent to the approval of the Resolution Plan, the Company made an application for listing of its securities with the respective stock exchanges and obtained the requisite approval for listing. However, as at the reporting date, the trading approval for the equity shares of the Company is still awaited from the respective stock exchanges.

13 Figures have been regrouped/rearranged wherever considered necessary.

For Ashwani & Associates
Chartered Accountants
Firm Registration No . 000497N

Avnish Misra
Partner
Membership No. 098795

KUNDAN MINERALS AND METALS LIMITED

For and on Behalf of Board of Directors

Deepak Gupta
Director and CFO
Din: 06643918

Siddharth Gogia
Director
Din:07202627

Place : New Delhi
Date : 13 August 2026

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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 of Kundan Minerals & Metal Limited,

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Kundan Minerals & Metal Limited ('the Holding Company') and its subsidiary and Associates (the Holding Company and its subsidiaries and Associates together referred to as 'the Group') refer Annexure 1 for the list of subsidiaries, for the quarter ended 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information

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required to be disclosed in accordance with the requirements of Regulation 33 of 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.

5. We did not review the interim financial results of two subsidiaries included in the Statement, whose financial information reflects total revenues of Rs. 95238.16 *(Rs in Lakhs)*, total net profit after tax of Rs. 3773.93 *(Rs in Lakhs)* and total comprehensive income of (0.92) (Rs *in Lakhs*) for the quarter ended June 30, 2026, as considered in the Statement. The Statement also includes Group's share of Net Profit after tax of Rs. (12.52) *(Rs in Lakhs)* & total comprehensive income of Rs 0.19 *(Rs in Lakhs)* for the quarter ended June 30, 2026, as considered in the statement, in respect of one associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For Ashwani & Associates,
Chartered Accountants
Firm Registration No: 000497N

Avnish Misra
Partner
Membership No.098795
UDIN: **26098795OBWRVF5855**

Place: New Delhi
Date: 13/08/2026

ANNEXURE "1"

List of entities included in consolidated financial statements

(I) Subsidiaries/step down subsidiaries

1. Kundan Concentrates Private Limited
2. Kundan Exploration Private Limited
3. Kundan Ventures FZCO
4. West Africa Exploration & Mining, Mauritania

(II) Associates

1. Kundan Gold Mines Private Limited
2. Kundan Minerals Care Private Limited (subsidiary of Kundan Gold Mines Private Limited)

ASHWANI & ASSOCIATES
FRN: 000497N
CHARTERED ACCOUNTANTS

KUNDAN MINERALS AND METALS LIMITED
FORMERLY KNOWN AS EASTERN SUGAR & INDUSTRIES LIMITED
Flat No. 4, 2nd Floor, Scindia House, 3 Janpath, Connaught Place, New Delhi-110001
CIN No. : L24205DL1964PLC462874
E-mail: **Info@kundanmineralsandmetals.com, Website: www.kundanmineralsandmetals.com**
Unaudited Consolidated **Financial** Results **for the** quarter ended 30 **June** 2026

(Rs. in lakhs)

S. No.	Particulars	For the quarter ended			For the year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited) (Note 3)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	95,238.16	142,385.77	15,114.39	475,738.99
	(b) Other income	625.70	138.87	228.88	557.67
	Total Income	**95,863.86**	**142,524.64**	**15,343.27**	**476,296.66**
2	Expenses				
	(a) Cost of materials consumed	92,797.70	143,079.25	17,630.88	465,179.32
	(b) Changes in inventories of Finished goods and work in progress	(1,559.79)	(4,748.50)	(3,699.65)	(10,359.04)
	(c) Purchase of traded goods	-	699.20	-	1,159.08
	(d) Employee benefits expense	166.44	123.30	107.44	509.86
	(e) Finance costs	118.49	161.68	290.69	768.91
	(f) Depreciation and amortisation expenses	130.50	137.96	63.35	334.55
	(g) Other expenses	1,003.46	1,829.75	162.26	5,221.86
	Total Expenses	**92,656.80**	**141,282.64**	**14,554.97**	**462,814.54**
3	**Profit before share of loss of investments in associates**	**3,207.06**	**1,242.00**	**788.30**	**13,482.12**
	Share of loss of asssociate accounted for using the equity method	(12.68)	(97.39)	-	(97.39)
4	**Profit before excpetional item and tax expense**	**3,194.38**	**1,144.61**	**788.30**	**13,384.73**
	Exceptional items	-	-	-	-
	Prior period expenses	-	0.25	-	0.75
5	**Profit/(loss) before tax**	**3,194.38**	**1,144.36**	**788.30**	**13,383.98**
6	**Tax expense**				
	(a) Current tax expense	630.39	302.62	108.37	2,423.44
	(b) Deferred tax	(125.15)	0.60	151.74	145.78
	Total tax expense	**505.24**	**303.22**	**260.11**	**2,569.22**
7	**Profit for the period/year after tax**	**2,689.14**	**841.14**	**528.19**	**10,814.76**
8	**Other Comprehensive Income**				
	(i) Items that will not be reclassified to Profit/(Loss)				
	- Remeasurements of the defined benefit obligation	-	4.59	-	4.59
	- Exchange Difference on Foreign Currency Translation	(0.16)	(1.53)	-	(2.56)
	(ii) Income tax relating to above items	-	(0.79)	-	(0.79)
	Share of asssociate accounted for using the equity method	0.18	0.74	-	0.74
	Total other comprehensive income	**0.02**	**3.01**	**-**	**1.98**
9	**Total Comprehensive Income for the period (7+8)**	**2,689.16**	**844.14**	**528.19**	**10,816.74**
	Profit/(Loss) attributable to				
	(a) Owners of Parent Company	2,695.52	844.84	528.19	10,832.18
	(b) Non Controlling Interest	(6.38)	(3.70)	-	(17.42)
		2,689.14	**841.14**	**528.19**	**10,814.76**
	Other Comprehensive Income attributable to				
	(a) Owners of Parent Company	0.02	3.47	-	2.75
	(b) Non Controlling Interest	0.00	(0.46)	-	(0.77)
		0.02	**3.01**	**-**	**1.98**
	Total Comprehensive Income attributable to				
	(a) Owners of Parent Company	2,695.54	848.30	528.19	10,834.93
	(b) Non Controlling Interest	(6.38)	(4.16)	-	(18.19)
		2,689.16	**844.14**	**528.19**	**10,816.74**
	Paid-up equity share capital- face value Rs 1/- each	604.84	604.84	604.84	604.84
	Other equity				23,175.19
10	**Earnings per equity share**				
	Basic (Rs. per share)	4.46	1.40	0.87	17.91
	Diluted (Rs. per share)	4.46	1.40	0.87	17.91

For Ashwani & Associates
Chartered Accountants
Firm Registration No . 000497N

FRN:000497N

Avnish Misra
Partner
Membership No. 098795

KUNDAN MINERALS AND METALS LIMITED

For and on Behalf of Board of Directors

Deepak Gupta
Director and CFO
Din: 06643918

Siddharth Gogia
Director
Din: 07202627

Place : New Delhi
Date : 13 August 2026

Notes to statement of unaudited Consolidated financial results for the quarter ended 30th June 2026:

1 The Company has only one business segment namely "Precious metals and related products". Hence, no additional disclosure has been given.

2 The above results have been reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 13th August 2026 and have been reviewed by the Statutory Auditors of the Company.

3 The figures for the quarter ended 31st March 2026 are the balancing figures between the audited figures for the full financial year and the unaudited figures up to the nine months ended 31st December 2025, were subjected to limited review by the statutory auditors.

4 These financial results have been prepared in accordance with the Indian Accounting Standard(Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

5 The results are available on the stock exchanges website (www.bseindia.com and www.nseindia.com)and on the company's website www.Kundanmineralsandmetals.com

6 During the year, the Subsidiary Company, Kundan Venture FZCO, acquired a controlling interest of 99% in West Africa Exploration & Mining, pursuant to a Share Purchase Agreement. The consideration for the acquisition was transferred on 13 May 2026, on which date Kundan Venture FZCO obtained control over West Africa Exploration & Mining. The accounting for the aforesaid acquisition has been carried out in accordance with the relevant provisions of the applicable Indian Accounting Standards (Ind AS).

Further, the financial statements of the foreign subsidiary have been translated in accordance with Indian Accounting Standard, as follows:
Assets and Liabilities: Translated at the closing exchange rate as at 30 June 2026.
Equity: Translated at historical exchange rates.
Statement of Profit and Loss: Translated at the average exchange rate for the respective reporting period.

Any resulting exchange differences have been recognised in Other Comprehensive Income and accumulated in the Foreign Currency Translation Reserve (FCTR), as applicable.

7 The Holding Company subscribed to a 70% equity stake in Kundan Venture FZCO in February 2025. The corresponding investment amounting to AED 35000 was remitted during the previous year. Accordingly, Kundan Venture FZCO has been considered for consolidation in the consolidated financial statements by applying the relevant provisions of Indian Accounting Standard.

Further, the financial statements of the foreign subsidiary have been translated in accordance with Indian Accounting Standard, as follows:
Assets and Liabilities: Translated at the closing exchange rate as at 30 June 2026.
Equity: Translated at historical exchange rates.
Statement of Profit and Loss: Translated at the average exchange rate for the respective reporting period.

Any resulting exchange differences have been recognised in Other Comprehensive Income and accumulated in the Foreign Currency Translation Reserve (FCTR), as applicable.

8 During the quarter, the Holding Company has recognised interest income from its Associate. The corresponding interest cost has been capitalised by the Associate, Kundan Gold Mines Private Limited, as part of Exploration Intangible Assets under development, being directly attributable to the development of a qualifying asset, in accordance with the relevant Ind AS. Accordingly, the interest income has not been eliminated against the share of profit/loss of the Associate in the consolidated financial statements. The Company's share of loss of the Associate has been recognised separately in accordance with Ind AS 28, Investments in Associates and Joint Ventures.

9 Figures have been regrouped/rearranged wherever considered necessary.

10 The Company, Eastern Sugar & Industries Limited, was admitted to the Corporate Insolvency Resolution Process ("CIRP") pursuant to the order dated 11 February 2022 passed by the Hon'ble National Company Law Tribunal ("NCLT"), Kolkata Bench, under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). The Hon'ble NCLT, vide its order dated 4 October 2023, approved the Resolution Plan submitted in respect of the Company.
Subsequent to the approval of the Resolution Plan, the Company made an application for listing of its securities with the respective stock exchanges and obtained the requisite approval for listing. However, as at the reporting date, the trading approval for the equity shares of the Company is still awaited from the respective stock exchanges.

11 A Survey under Sec133A was conducted by the Income Tax department on the Group Companies dated 28 January 2026.

For Ashwani & Associates
Chartered Accountants
Firm Registration No . 000497N

KUNDAN MINERALS AND METALS LIMITED

For and on Behalf of Board of Directors

Avnish Misra
Partner
Membership No. 098795

Deepak Gupta
Director and CFO
Din: 06643918

Siddharth Gogia
Director
Din:07202627

Place : New Delhi
Date: 13 August 2026