**Date:** November 11, 2026

To,
Listing Compliance Department
**National Stock Exchange of India Limited**
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400051.

Dear Sir / Madam,

**Subject:** **Outcome of Board meeting held on today i.e. on November 11, 2026**

**Reference:** **Kataria Industries Limited (Symbol: KATARIA, ISIN: INE0SVY01018)**

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 11, 2026, which was commenced at 05:30 P.M. and concluded at 06:15 P.M., have, apart from other businesses; considered, approved and taken on record the unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026 along with Limited Review Report;

In this regards we are hereby submitting following;

a) Unaudited Financial Results for the quarter and half year ended on September 30, 2026;

b) Statement of Assets and Liabilities;

c) Cash Flow Statements;

d) Statement of Segment Reporting; and

e) Auditor's Limited Review report

f) Reconciliation of Net Profit & Other Equity as per Ind AS & I-GAAP

The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016. Beginning April 01, 2026, the Company has adopted Ind AS for the first time with a transition date of April 01, 2025.

Kindly take the same on your record and oblige us.

Thanking you,

**For, Kataria Industries Limited**

Arun Kataria

Kataria Industries Ltd. RATLAM

**Arun Kataria**
**Managing Director**
**DIN 00088999**

**Place:** Ratlam

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STANDALONE FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(₹ In Lakh except per share data)

| Particulars | | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| A | Date of start of reporting period | 01-07-2026 | 01-04-2026 | 01-07-2025 | 01-04-2026 | 01-04-2025 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone | Standalone |
| I | **Revenue from Operations** | | | | | | |
| | Net sales or Revenue from Operations | 10,897.49 | 9,215.92 | 8,333.61 | 20,113.41 | 17,014.96 | 33,103.82 |
| II | Other Income | 50.26 | 22.32 | 16.48 | 72.58 | 35.38 | 152.82 |
| III | **Total Income (I+II)** | **10,947.75** | **9,238.24** | **8,350.09** | **20,185.99** | **17,050.34** | **33,256.64** |
| IV | **Expenses** | | | | | | |
| (a) | Cost of materials consumed | 9,779.20 | 8,534.57 | 6,994.78 | 18,313.77 | 14,505.66 | 27,561.88 |
| (b) | Purchases of stock-in-trade | 154.02 | 77.51 | 105.41 | 231.53 | 173.95 | 259.87 |
| (c) | Changes in inventories of finished goods, Stock-in -Trade and work in-progress | (476.25) | (481.52) | (164.52) | (957.77) | (211.40) | (72.49) |
| (d) | Employee benefit expense | 159.62 | 150.28 | 180.71 | 309.90 | 371.32 | 713.91 |
| (e) | Finance Costs | 12.35 | 32.02 | 26.15 | 44.37 | 55.17 | 105.89 |
| (f) | Depreciation and amortisation expense | 139.34 | 125.58 | 133.35 | 264.92 | 248.29 | 529.59 |
| (g) | Other Expenses | 637.34 | 590.58 | 628.95 | 1,227.92 | 1,282.87 | 2,535.09 |
| | **Total expenses (IV)** | **10,405.64** | **9,029.02** | **7,904.83** | **19,434.66** | **16,425.86** | **31,633.74** |
| V | **Profit/(loss) before exceptional items and tax (III-IV)** | **542.11** | **209.22** | **445.26** | **751.33** | **624.48** | **1,622.91** |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | **Profit (loss) after exceptional items and before Tax (V-VI)** | **542.11** | **209.22** | **445.26** | **751.33** | **624.48** | **1,622.91** |
| VIII | **Tax Expense** | **131.20** | **73.59** | **87.57** | **204.79** | **186.31** | **419.62** |
| (a) | Current Tax | 134.06 | 61.79 | 119.66 | 195.85 | 166.79 | 415.95 |
| (b) | (Less):- MAT Credit | - | - | - | - | - | - |
| (c) | Current Tax Expense Relating to Prior years | 0.02 | - | (1.71) | 0.02 | (1.71) | 22.32 |
| (d) | Deferred Tax (Asset)/Liabilities | (2.87) | 11.80 | (30.38) | 8.93 | 21.23 | (18.65) |
| IX | **Profit (Loss) for the period from continuing operations (VII-VIII)** | **410.91** | **135.63** | **357.69** | **546.54** | **438.17** | **1,203.28** |
| X | Profit/(loss) from discontinued operations | - | - | - | - | - | - |
| XI | Tax expenses of discontinued operations | - | - | - | - | - | - |
| XII | **Profit/(loss) from Discontinued operations (after tax) (X-XI)** | - | - | - | - | - | - |
| XIII A | **Profit(Loss) For Period Before Minority Interest** | **410.91** | **135.63** | **357.69** | **546.54** | **438.17** | **1,203.28** |
| XIII B | Share Of Profit / Loss of Associates and joint ventures accounted for using equity method | - | - | - | - | - | - |
| XIII C | Profit/Loss Of Minority Interest | - | - | - | - | - | - |
| XIV | **Profit (Loss) for the period (XIII A + XIII B + XIII C)** | **410.91** | **135.63** | **357.69** | **546.54** | **438.17** | **1,203.28** |

Kataria Industries Ltd. RATLAM

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STANDALONE FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(₹ In Lakh except per share data)

| | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| A | Date of start of reporting period | 01-07-2026 | 01-04-2026 | 01-07-2025 | 01-04-2026 | 01-04-2025 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone | Standalone |
| XV | Other Comprehensive Income | | | | | | |
| | a. i). Items that will not be reclassified to profit or loss | 3.43 | - | - | 3.43 | - | 11.82 |
| | ii). Income tax relating to items that will not be reclassified to profit or loss | 0.85 | - | - | 0.85 | - | 3.03 |
| | b. i). Item that will be reclassified to profit or loss | - | - | - | - | - | - |
| | ii). Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | **Total other Comprehensive income** | **2.58** | **-** | **-** | **2.58** | **-** | **8.79** |
| XVI | **Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)** | **413.49** | **135.63** | **357.69** | **549.12** | **438.17** | **1,212.07** |
| XVII | **Details of equity share capital** | | | | | | |
| | Paid-up equity share capital | 2,153.12 | 2,153.12 | 2,153.12 | 2,153.12 | 2,153.12 | 2,153.12 |
| | Reserves excluding Revaluation Reserves | - | - | - | - | - | 9,970.22 |
| | Face value of equity share capital (Per Share) | Rs. 10/- | Rs. 10/- | Rs. 10/- | Rs. 10/- | Rs. 10/- | Rs. 10/- |
| XIX | **Earnings per share** | | | | | | |
| (a) | **Earnings per share (not annualised for quarter ended)** | | | | | | |
| | Basic EPS from continuing operation | 1.92 | 0.63 | 1.66 | 2.54 | 2.04 | 5.59 |
| | Diluted EPS from continuing operation | 1.92 | 0.63 | 1.66 | 2.54 | 2.04 | 5.59 |
| (b) | **Earnings per share (not annualised for quarter ended)** | | | | | | |
| | Basic EPS from discontinued operation | - | - | - | - | - | - |
| | Diluted EPS from discontinued operation | - | - | - | - | - | - |
| (c) | **Earnings per share (not annualised for quarter ended)** | | | | | | |
| | Basic EPS from continuing and discontinued operations | 1.92 | 0.63 | 1.66 | 2.54 | 2.04 | 5.59 |
| | Diluted EPS continuing and discontinued operations | 1.92 | 0.63 | 1.66 | 2.54 | 2.04 | 5.59 |

**For, Kataria Industries Limited**

Kataria Industries Ltd. RATLAM

**Arun Kataria**
**Chairman and Managing Director**
**DIN: 00088999**

Date: November 11, 2026
Place: Ratlam

**Notes on Financial Results:**

1. The above unaudited standalone financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 11, 2026.
2. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The corresponding Ind AS compliant figures of the previous year have not been subjected to review/ audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its results.
3. The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016. Beginning April 01, 2026, the Company has adopted Ind AS for the first time with a transition date of April 01, 2025.
4. As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has three reportable segments i.e. Wire Division, Cable & Conductor Division and PTS Accessories and Real estate.
5. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
6. The Company presents Standalone Financial Results as Company does not have any Subsidiary or Associate Companies or Joint venture as on September 30, 2026.

**For, Kataria Industries Limited**

Kataria Industries Ltd. Kataria RATLAM

**Arun Kataria**
**Chairman and Managing Director**
**DIN: 00088999**

Date: November 11, 2026
Place: Ratlam

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2026

(₹ In Lakh)

| | Particulars | Half Year Ended | Year ended |
|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 |
| A | Date of start of reporting period | 01-04-2026 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| a) | Property, Plant and Equipment | 3,958.60 | 3,805.49 |
| b) | Right to Use Assets | 51.90 | 54.27 |
| c) | Capital work-in-progress | - | 140.18 |
| d) | Investment Property | 30.19 | 30.19 |
| e) | Goodwill | - | - |
| f) | Other Intangible assets | 0.60 | 0.82 |
| g) | Intangible assets under development | - | - |
| h) | Biological Assets other than bearer plants | - | - |
| i) | Financial Assets | - | - |
| (i) | Investments | - | - |
| (ii) | Trade receivables | - | - |
| (iii) | Loans | - | - |
| (iv) | Security Deposits | 5,589.51 | 160.61 |
| (v) | Other Financial Assets | - | - |
| i) | Deferred tax Assets (Net) | - | - |
| j) | Other non-current assets | 230.10 | 84.36 |
| | **Total Non-Current Assets** | **9,860.89** | **4,275.92** |
| 2) | **Current assets** | | |
| a) | Investments | - | - |
| b) | Inventories | 4,929.91 | 3,768.98 |
| c) | Financial Assets | | |
| (i) | Investments | - | - |
| (ii) | Trade receivables | 4,790.35 | 3,653.53 |
| (iii) | Cash and cash equivalents | 102.85 | 2.06 |
| (iv) | Bank balances other than(iii) above | 0.36 | 0.36 |
| (v) | Loans | - | 2,395.14 |
| (vi) | Other Financial Assets | - | 0.79 |
| d) | Current Tax Assets (Net) | - | - |
| e) | Other current assets | 1,337.25 | 1,227.51 |
| | **Total Current Assets** | **11,160.72** | **11,048.37** |
| | **TOTAL ASSETS** | **21,021.61** | **15,324.29** |
| | | | |
| | **EQUITY & LIABILITIES :** | | |
| | **EQUITY:** | | |
| a) | Equity Share Capital | 2,153.12 | 2,153.12 |
| b) | Other Equity | 10,411.68 | 9,970.22 |
| | **Equity attributable to equity holders of the Company** | **12,564.80** | **12,123.34** |

Kataria Industries Ltd.

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2026

(₹ In Lakh)

| | Particulars | Half Year Ended | Year ended |
|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 |
| A | Date of start of reporting period | 01-04-2026 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| | **LIABILITIES :** | | |
| 1) | **Non-Current Liabilities** | | |
| a) | Financial Liabilities | | |
| (i) | Borrowings | - | - |
| (ii) | Lease liabilities | 19.54 | 20.42 |
| (iii) | Trade payables | - | - |
| i) | Total outstanding dues of micro enterprises and small enterprises | - | - |
| ii) | Total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| (iv) | Other financial liabilities | - | - |
| b) | Provisions | - | - |
| c) | Deferred tax Liabilities (Net) | 250.55 | 241.62 |
| d) | Other non-current liabilities | - | - |
| | **Total Non-Current Liabilities** | **270.09** | **262.05** |
| 2) | **Current liabilities** | | |
| a) | Financial Liabilities | | |
| (i) | Borrowings | 5,567.59 | 2,255.59 |
| (ii) | Lease liabilities | - | 0.23 |
| (iii) | Trade payables | - | - |
| i) | Total outstanding dues of micro enterprises and small enterprises | 536.37 | 379.62 |
| ii) | Total outstanding dues of creditors other than micro enterprises and small enterprises | 709.82 | 71.49 |
| (iv) | Other financial liabilities | 159.16 | 94.60 |
| b) | Other current liabilities | 1,176.62 | 69.43 |
| c) | Provisions | 37.16 | 67.95 |
| d) | Current Tax Liabilities (Net) | - | - |
| | **Total Current Liabilities** | **8,186.72** | **2,938.90** |
| | **TOTAL EQUITY AND LIABILITIES** | **21,021.61** | **15,324.29** |

**For, Kataria Industries Limited**

Kataria Industries Ltd. Kataria RATLAM

**Arun Kataria**
**Chairman and Managing Director**
**DIN: 00088999**

Date: November 11, 2026
Place: Ratlam

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(₹ In Lakh)

| | Particulars | Half Year Ended | Year ended |
|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 |
| A | Date of start of reporting period | 01-04-2026 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | **Net Profit as per P & L A/c. before Income Tax** | **754.77** | **1,634.73** |
| | ***ADD/(LESS): - Adjustment for :*** | | |
| | Depreciation | **264.92** | **529.59** |
| | Payment of Gratuity | - | - |
| | Gratuity Charged to Profit and Loss | - | - |
| | Finance Cost | **40.91** | **92.85** |
| | Liabilities written back: Lease termination A/c | - | - |
| | (Profit)/Loss on Sale of Property, Plant and Equipment | **(43.16)** | **(45.81)** |
| | (Profit)/Loss on Sale of Investments | - | - |
| | Interest Income | **(22.19)** | **(31.22)** |
| | Deferred Tax Liability/(Asset) | - | - |
| | **Operating Profit before changes in working capital** | **995.25** | **2,180.15** |
| | ***Movement in Working Capital Changes:*** | | |
| | (Inc)/Dec in Inventories | (1,160.92) | (420.65) |
| | (Inc)/Dec in Trade Receivables | (1,136.82) | (565.53) |
| | (Inc)/Dec in Other Current Assets | (281.33) | 1,227.80 |
| | (Inc)/Dec in Other Non-Current Assets | (145.74) | 138.45 |
| | (Inc)/Dec in Other Current Financial Assets | 0.79 | - |
| | (Inc)/Dec in Other Non-Current Financial Assets | (5,428.90) | (43.79) |
| | Inc/(Dec) in Trade Payables | 795.08 | (89.23) |
| | Inc/(Dec) in Other Current Liabilities | 1,106.07 | (5.00) |
| | Inc/(Dec) in Other Current Financial Liabilities | 64.56 | (36.68) |
| | Inc/(Dec) in Current and Non-Current Provisions | 30.79 | 13.29 |
| | **Cash Generated from Operations** | **(5,161.17)** | **2,398.81** |
| | Direct Taxes paid (Net of refund) | (196.72) | (441.30) |
| | **Net Cash Flow from Operating Activities** | **(5,357.90)** | **1,957.52** |
| | | | |
| | **CASH FLOW FROM INVESTMENT ACTIVITIES** | | |
| | Purchase of Property, Plant and Equipment | (623.64) | (755.04) |
| | Capital Work in Progress | - | - |
| | Advances for Capital Assets | - | - |
| | Purchase of Intangible Asset | - | - |
| | Investment in Liquid Fund | - | - |
| | Profit on Sale of Liquid Fund | - | - |
| | Proceeds from sale of property, plant and equipment | 393.91 | 669.94 |
| | Interest Received | 22.19 | 31.22 |
| | **Net Cash from Investment Activities** | **(207.54)** | **(53.88)** |

Kataria Industries Ltd. RAIPUR

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(₹ In Lakh)

| | Particulars | Half Year Ended | Year ended |
|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 |
| A | Date of start of reporting period | 01-04-2026 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Repayment in Non-Current borrowings | 2,395.14 | (2,395.14) |
| | Proceeds from Non-Current Borrowings | 3,312.00 | 577.45 |
| | Proceeds from Current Borrowings | - | - |
| | Proceeds from issuance of Equity shares on Pref Basis | - | - |
| | Proceeds from issuance of Warrants | - | - |
| | Lease Liability Payment | | |
| | Finance Cost | (40.91) | (92.85) |
| | Dividend Paid | | |
| | **Net Cash from Financing Activities** | **5,666.23** | **(1,910.54)** |
| | | | |
| | Net Change in Cash and Cash Equivalents [A+B+C] | 100.79 | (6.90) |
| | Opening Cash & Cash Equivalents | 2.06 | 8.97 |
| | **Closing Cash and Cash Equivalents** | **102.85** | **2.06** |

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

**For, Kataria Industries Limited**

Kataria Industries Ltd. RATLAM

**Arun Kataria**
**Chairman and Managing Director**
**DIN: 00088999**

Date: November 11, 2026
Place: Ratlam

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

## STATEMENT OF STANDALONE SEGMENT REPORTING

(₹ In Lakh)

| | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| A | Date of start of reporting period | 01-07-2026 | 01-04-2026 | 01-07-2025 | 01-04-2026 | 01-04-2025 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone | Standalone |
| 1 | **Segment Revenue (net sale/income from each segment should be disclosed under this head)** | | | | | | |
| (a) | Segment A - Wire | 6869.49 | 6288.50 | 6071.62 | 13157.99 | 11822.49 | 22477.97 |
| (b) | Segment B - Cable & Conductor | 3929.85 | 2806.63 | 1996.31 | 6736.48 | 4639.33 | 9632.92 |
| (c) | Segment C - PTS | 145.48 | 127.33 | 271.09 | 272.81 | 575.56 | 1113.69 |
| (d) | Segment D - Real Estate | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| (e) | Unallocated | 2.95 | 15.76 | 11.06 | 18.71 | 12.96 | 32.06 |
| | **Total** | **10947.77** | **9238.22** | **8350.08** | **20185.99** | **17050.34** | **33256.64** |
| | Less: Inter Segment Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Net sales/Income From Operations** | **10947.77** | **9238.22** | **8350.08** | **20185.99** | **17050.34** | **33256.64** |
| | | | | | | | |
| 2 | **Segment Results (Profit) (+) / Loss (-)before tax and interest from Each segment)** | | | | | | |
| (a) | Segment A - Wire | 146.71 | 128.02 | 278.31 | 274.73 | 408.36 | 791.85 |
| (b) | Segment B - Cable & Conductor | 534.01 | 138.34 | 208.19 | 672.35 | 326.38 | 1035.58 |
| (c) | Segment C - PTS | -50.69 | 17.22 | 18.82 | -33.47 | 25.60 | 108.88 |
| (d) | Segment D - Real Estate | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| (e) | Unallocated | -75.58 | -42.33 | -45.64 | -117.91 | -92.42 | -195.09 |
| | **Total** | **554.46** | **241.25** | **459.67** | **795.71** | **667.92** | **1741.22** |
| | Less: i) Interest | 44.37 | 32.02 | 25.25 | 44.37 | 54.27 | 105.89 |
| | ii) Other Un-allocable Expenditure net off | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (iii) Un-allocable income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Profit Before Tax** | **510.08** | **209.23** | **434.42** | **751.33** | **613.65** | **1635.33** |
| | | | | | | | |
| 3 | **Segment asset** | | | | | | |
| (a) | Segment A - Wire | 12595.92 | 11180.35 | 10082.96 | 12595.92 | 11138.14 | 11146.92 |
| (b) | Segment B - Cable & Conductor | 1382.64 | 1526.80 | 1116.47 | 1382.64 | 1185.50 | 982.37 |
| (c) | Segment C - PTS | 438.13 | 561.58 | 534.12 | 438.13 | 530.25 | 561.96 |
| (d) | Segment D - Real Estate | 6213.00 | 5777.75 | 0.00 | 6213.00 | 0.00 | 0.00 |
| (e) | Unallocated | 391.92 | 124.14 | 611.24 | 391.92 | 267.25 | 2633.05 |
| | **Total** | **21021.61** | **19170.62** | **12344.79** | **21021.61** | **13121.14** | **15324.30** |
| | | | | | | | |
| 4 | **Segment Liabilities** | | | | | | |
| (a) | Segment A - Wire | 5998.48 | 3513.07 | 421.44 | 5998.48 | 667.13 | 1936.95 |
| (b) | Segment B - Cable & Conductor | 409.41 | 728.99 | 306.44 | 409.41 | 455.15 | 787.04 |
| (c) | Segment C - PTS | 11.80 | 30.49 | 72.33 | 11.80 | 78.00 | 49.74 |
| (d) | Segment D - Real Estate | 1399.38 | 2141.83 | 0.00 | 1399.38 | 0.00 | 0.00 |
| (e) | Unallocated | 637.73 | 497.67 | 552.83 | 637.73 | 572.73 | 427.21 |
| | **Total** | **8456.81** | **6912.05** | **1353.04** | **8456.81** | **1773.01** | **3200.94** |

Kataria Industries Ltd. RATLAM

**For, Kataria Industries Limited**

**Arun Kataria**
**Chairman and Managing Director**
**DIN: 00088999**

Date: November 11, 2026
Place: Ratlam

# KATARIA INDUSTRIES LIMITED

(Formerly known as Kataria Industries Private Limited)
CIN: U68100MP2004PLC029530

**Reconciliation of Net Profit & Other Equity as per Ind AS & I-GAAP**

(₹ In Lakh)

| Particulars | | Quarter Ended | Half Year Ended | Year Ended |
|---|---|---|---|---|
| | | 30-09-2025 | 30-09-2025 | 31-03-2026 |
| A | Date of start of reporting period | 01-07-2025 | 01-04-2025 | 01-04-2025 |
| B | Date of end of reporting period | 30-09-2025 | 30-09-2025 | 31-03-2026 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone |
| 1 | **Net Profit after Tax for the period as per I-GAAP** | 357.48 | 437.36 | 1,212.46 |
| | **ADD** | | | |
| (a) | Reversal of lease rent expense | 0.00 | 2.00 | 2.00 |
| | **LESS:** | | | |
| (a) | Interest on lease liability | -0.45 | -0.90 | -1.79 |
| (b) | Amortisation of ROU asset | -0.15 | -0.30 | -0.60 |
| | **Net Profit After Tax Before OCI as per IND AS** | **356.88** | **438.17** | **1203.28** |
| | Other Comprehensive Income/(Expense) | 0.00 | 0.00 | 8.79 |
| | **Total Comprehensive Income for the period as per Ind AS** | **356.88** | **438.17** | **1212.07** |
| | | | | |
| 2 | **The reconciliation of Equity as at year ended March 31, 2026 as prepared under Indian GAAP with Equity restated in accordance with Ind AS is given below** | NA | | |
| | **Opening** | NA | 9194.52 | 9970.12 |
| | **ADD** | NA | NA | |
| (a) | Security deposits recognised in financial statements | NA | 0.49 | 0.49 |
| (b) | Reversal of lease rent expense | NA | 2.00 | 2.00 |
| | **LESS:** | NA | NA | |
| (a) | Interest on lease liability | NA | -0.90 | -1.79 |
| (b) | Amortisation of ROU asset | NA | -0.30 | -0.60 |
| | **Closing** | **NA** | **9195.82** | **9970.22** |

**For, Kataria Industries Limited**

Kataria Industries Ltd. RATLAM

**Arun Kataria**
**Chairman and Managing Director**
**DIN: 00088999**

Date: November 11, 2026
Place: Ratlam

ASHOK KUMAR AGRAWAL & ASSOCIATES
Chartered Accountants
202, SUNRISE TOWER,
579, M. G. Road, Indore 452001
Email : auditor.ashokagrawal@gmail.com

**Independent Auditor's Review Report On The Standalone Unaudited Quarterly Financial Results And Year To Date Results Of The Company Pursuant To Regulation 33 Of The Sebi (Listing Obligations And Disclosure Requirements) Regulations, 2015 (As Amended)**

To,
The Board of Directors of **Kataria Industries Limited,**

We have reviewed the accompanying statement of standalone unaudited financial results ('the statement') of **Kataria Industries Limited** ('the Company') for the quarter ended 30th September, 2026 and the year to date results for the period 01 April 2026 to 30 September 2026 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'), read with SEBI Circular No. CIRICFD/CMD1I44s/2019 dated March 29, 2019 ('the Circular). 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 ('the Act'), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A 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.

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 the recognition and measurement principles laid down in the applicable Indian accounting standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33, read with the Circular, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our report is not modified in respect of above matter.

For Ashok Kumar Agrawal & Associates
Chartered Accountants
Firm Reg. No. 022522C

CA Ashok Kumar Agrawal
(Proprietor)
Membership No.: 071274
UDIN: 26071274YAWZWF3442

Place: Indore
Date: 11/11/2026