

Date: May 29, 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 May 29, 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 May 29, 2026, which was commenced at 01:00 Noon and concluded at 02.15 P.M., have, apart from other businesses;

1. Considered, approved and taken on record the Audited Financial Statements of the Company for the financial year ended March 31, 2026;
2. Considered, approved and taken on record the Audited Financial Results of the Company for the half year and financial year ended March 31, 2026 along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report;

In this regards we are hereby submitting following;

- a) Audited Financial Results for the half year and financial year ended on March 31, 2026;
 - b) Statement of Assets and Liabilities;
 - c) Cash Flow Statements;
 - d) Statement of Segment Reporting;
 - e) Audit Reports' (unmodified opinion) on the Audited Financial Results;
 - f) Declaration by the Company (for audit reports with unmodified opinion);
3. Recommended Final Dividend of Rs. 0.50 (i.e. 5%) per Equity Share of Rs. 10/- each, on the Equity Share Capital of the Company for the Financial Year 2025-26, subject to approval of the members, at the ensuing Twenty second Annual General Meeting and
 4. Took note of the fine levied by National Stock Exchange of India Limited ("NSE") amounting to ₹ 24,780/- (including GST) for delayed compliance under Regulation 6(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to appointment of Company Secretary and Compliance Officer. The Board also noted that the Company has already complied with the said requirement by appointing Mrs. Muskan Bhandari as Company Secretary and Compliance Officer of the Company with effect from May 05, 2026 and further noted that the aforesaid fine has been duly paid by the Company.

The necessary disclosure as per Regulation 30 is separately given.

Kindly take the same on your record and oblige us.

Thanking you,

For, Kataria Industries Limited



Arun Kataria
Managing Director
DIN: 00088999



KATARIA INDUSTRIES LIMITED

CIN: U68100MP2004PLC029530

Registered Office: 34-38 and 44, Industrial Area, Ratlam, Madhya Pradesh, India, 457001



Statement of Standalone Financial Results for the half year and year ended on March 31, 2026

(INR In Lakh except per share data)

Particulars	Half Year / Period ended			Year ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations					
Net sales or Revenue from Operations	16088.86	17014.96	20932.68	33103.82	35060.74
II Other Income	117.44	35.38	68.80	152.82	139.20
III Total Income (I+II)	16206.30	17050.34	21001.48	33256.64	35199.94
IV Expenses					
(a) Cost of materials consumed	13056.22	14505.66	18066.58	27561.88	29411.04
(b) Purchases of stock-in-trade	85.92	173.95	267.79	259.87	741.68
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	138.91	-211.40	-213.68	-72.49	-102.78
(d) Employee benefit expense	330.77	371.32	359.23	702.09	562.35
(e) Finance Costs	49.83	54.27	124.77	104.10	298.82
(f) Depreciation and amortisation expense	281.00	247.99	300.65	528.99	539.07
(h) Other Expenses	1252.21	1284.88	1377.94	2537.09	2419.66
(i) (Disclosed each and every item that is being included in Other Expenses and is more than 10% of the Total Expense)	0.00	0.00	0.00	0.00	0.00
Total expenses (IV)	15194.86	16426.67	20283.28	31621.53	33869.85
V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	1011.45	623.67	718.20	1635.12	1330.09
VI Exceptional items	0.00	0.00	0.00	0.00	0.00
VII Profit before extraordinary items and tax (V - VI)	1011.45	623.67	718.20	1635.12	1330.09
VIII Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX Profit before tax (VII- VIII)	1011.45	623.67	718.20	1635.12	1330.09
X Tax Expense	236.34	186.31	154.78	422.65	234.52
(a) Current Tax	252.19	166.79	179.61	418.98	349.54
(b) (Less):- MAT Credit	0.00	0.00	0.00	0.00	0.00
(c) Current Tax Expense Relating to Prior years	24.03	-1.71	10.55	22.32	-59.31
(d) Deferred Tax (Asset)/Liabilities	-39.87	21.22	-35.39	-18.65	-55.71
XI Profit (Loss) for the period from continuing operations (IX-X)	775.10	437.36	563.42	1212.46	1095.57
XII Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
XIII Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
XIV XIII)	0.00	0.00	0.00	0.00	0.00
XV Profit (Loss) for the period before minority interest (XI + XIV)	775.10	437.36	563.42	1212.46	1095.57
XVI Share of Profit (Loss) of Associates	0.00	0.00	0.00	0.00	0.00
XVII Profit (Loss) of Minority Interest	0.00	0.00	0.00	0.00	0.00
XVIII Net Profit (Loss) for the period (XV+XVI-XVII)	775.10	437.36	563.42	1212.46	1095.57
XIX Details of equity share capital					
Paid-up equity share capital	2153.12	2153.12	2153.12	2153.12	2153.12
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX Details of Debt Securities					
Reserves excluding Revaluation Reserve				9970.12	8757.65



Handwritten signature

KATARIA INDUSTRIES LIMITED

CIN: U68100MP2004PLC029530

Registered Office: 34-38 and 44, Industrial Area, Ratlam, Madhya Pradesh, India, 457001



KATARIA
TENASYO
Word for Excellence

Statement of Standalone Financial Results for the half year and year ended on March 31, 2026

(INR In Lakh except per share data)

Particulars	Half Year / Period ended			Year ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
XIX Earnings per share					
ended)					
Basic earnings (loss) per share from continuing and discontinued operations	3.50	2.13	2.96	5.63	5.09
Diluted earnings (loss) per share continuing and discontinued operations	3.50	2.13	2.96	5.63	5.09

Notes on Financial Results:-

1	The above standalone financial results for the half year ended March 31, 2026 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors of the Company at their respective meetings held on May 29, 2026.
2	The above Financial Results have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3	As per Accounting Standard 17 on "Reporting Segment" (AS 17), the company has three reportable segment i.e. Wire Division, Cable & Conductor Division and PTS Accessories.
4	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
5	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.
7	The Company does not have any subsidiary/associate/joint venture company(ies), as on March 31, 2026

For, Kataria Industries Limited

Date :- 29-05-2026

Place:- Ratlam



Anket Singh

Arun Kataria
Managing Director

DIN 00088999

KATARIA INDUSTRIES LIMITED



CIN: U68100MP2004PLC029530

Registered Office: 34-38 and 44, Industrial Area, Ratlam, Madhya Pradesh, India, 457001

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(INR In Lakh)

Particulars		As on	
		31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share capital	2153.12	2153.12
b	Reserves and surplus	9970.12	8757.65
c	Money received against share warrants	0.00	0.00
2	Share application money pending allotment	0.00	0.00
3	Deferred Government grants	0.00	0.00
4	Non-current liabilities	0.00	0.00
a	Long-term borrowings	0.00	0.00
b	Deferred tax liabilities (Net)	241.62	260.27
c	Foreign Currency monetary item translation difference liability account	0.00	0.00
d	Other Long term liabilities	0.00	0.00
e	Long-term provisions	0.00	1.42
5	Current liabilities		
a	Short-term borrowings	2255.59	1696.22
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	379.62	349.52
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	71.49	190.82
c	Other current liabilities	164.03	185.05
d	Short-term provisions	67.95	56.08
	Total	15303.54	13650.16
(B)	ASSETS		
	Non-current assets		
1 a	Property, Plant and Equipment		
i	Tangible assets	3839.49	4230.64
ii	Producing Properties	0.00	0.00
iii	Intangible assets	0.82	2.23
iv	Pre-producing Properties	0.00	0.00
v	Tangible assets capital work-in-progress	140.18	33.91
vi	Intangible assets under development or work in progress	0.00	0.00
b	Non-current investments	0.00	0.00
c	Deferred tax assets (net)	0.00	0.00
d	Foreign Currency monetary item translation difference asset account	0.00	0.00
e	Long-term loans and advances	0.00	0.00
f	Other non-current assets	241.36	337.83
2	Current assets		
a	Current investments	30.19	30.19
b	Inventories	3768.98	3348.33
c	Trade receivables	3653.53	3088.00
d	Cash and cash equivalents	2.06	8.97
e	Bank Balance other than cash and cash equivalents	0.36	85.93
f	Short-term loans and advances	3194.31	1832.98
g	Other current assets	432.25	651.15
	Total	15303.54	13650.16

For, Kataria Industries Limited



Arun Kataria
Arun Kataria
Managing Director
DIN 00088999

Date :- 29-05-2026
Place:- Ratlam

KATARIA INDUSTRIES LIMITED



KATARIA
TENASYO
Wired for Excellence

CIN: U68100MP2004PLC029530

Registered Office: 34-38 and 44, Industrial Area, Ratlam, Madhya Pradesh, India, 457001

STATEMENT OF STANDALONE CASH FLOW

(INR In Lakh)

Particulars	Year ended	Year ended
	31-03-2026	31-03-2025
A Date of start of reporting period	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	1635.12	1330.09
Add back:		
(a) Depreciation	528.99	539.07
(b) Finance Cost	91.06	264.74
(c) Preliminary Expenses W/off	0.00	0.00
(d) Deffered Tax	0.00	0.00
(e) Gratuity Exp	0.00	0.00
Deduct:		
(a) Interest Income	-31.22	-44.04
(b) Rental income on House property	-0.84	-16.82
(c) Capital Gain on Sale of investment -surat	0.00	-48.38
(d) Profit on sale of asset	-45.81	-11.30
Operating Profit before working Capital Changes	2177.30	2013.36
Adjustment For Working Capital Changes:		
(Increase) / Decrease In Trade Receivables	-565.53	984.05
(Increase) / Decrease In Short Term Loans & Advances	1033.81	-651.85
(Increase) / Decrease In Other Current Assets	192.68	30.15
Increase / (Decrease) In Trade Payables	-89.23	198.91
Increase/ (Decrease) In Other Current Liabilities	-21.03	-117.70
Increase/ (Decrease) In Short Term Provisions	11.87	-80.23
(Increase) / Decrease In Inventories	-420.65	-1885.80
Increase/ (Decrease) In Other Non- Current Assets	96.47	-180.71
Increase/ (Decrease) In Other Non- Current Liabilities	-1.42	0.80
CASH GENERATED FROM OPERATIONS	2414.26	310.97
Deduct:		
Current Income Tax Paid / (Refund) - Net	441.30	290.24
Net Cash Flow From Operating Activities	1972.97	20.73
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Expenditure on Property, plant and equipment and Capital WIP	-800.85	-647.35
Subsidy received and proceeds from sale of PPE	669.94	0.00
(Increase) / Decrease In Short Term Loans & Advances	-2395.14	0.00
(Increase) / Decrease In Long Term Loans & Advances	0.00	0.00
(Increase) / Decrease In Non- Current Investment	45.81	191.00
(Increase) / Decrease In Current Investment	0.00	0.00
Subsidy received	0.00	0.00
Interest Income	31.22	44.04
Rental income on House property	0.84	16.82
Net Cash Flow From Investment Activities	-2448.18	-395.50
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Decrease) In Long-Term Borrowings	0.00	-499.56
Increase/ (Decrease) In Short-Term Borrowings	559.37	-4141.33
Proceeds from issue of shares by way of IPO	0.00	5283.29
Finance Costs	-91.06	-264.74
Net Cash Flow From Financing Activities	468.31	377.67
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	-6.90	2.90
Opening Cash & Cash Equivalents	8.97	6.07
Closing Cash and Cash Equivalents	2.06	8.97

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For, Kataria Industries Limited



Arun Kataria
Arun Kataria
Managing Director
DIN 00088999

Date :- 29-05-2026

Place:- Ratlam

KATARIA INDUSTRIES LIMITED



**KATARIA
TENASYO**
Wire for Excellence

CIN: U68100MP2004PLC029530

Registered Office: 34-38 and 44, Industrial Area, Ratlam, Madhya Pradesh, India, 457001

**STATEMENT OF SEGMENT REPORTING
FOR THE HALF YEAR AND YEAR ENDED ON MARCH 31, 2026**

(INR In Lakh except per share data)

Particulars	Half Year/ period ended			Year ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
1 Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a) Segment A - Wire	10655.48	11822.49	14390.76	22477.97	23259.44
(b) Segment B - Cable & Conductor	4993.59	4639.33	6130.39	9632.92	10972.47
(c) Segment C - PTS	538.13	575.56	430.10	1113.69	907.18
(d) Unallocated	19.10	12.96	50.23	32.06	60.85
Total	16206.30	17050.34	21001.48	33256.64	35199.94
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	16206.30	17050.34	21001.48	33256.64	35199.94
2 Segment Results (Profit) (+) / Loss (-) before tax and interest from Each segment)					
(a) Segment A - Wire	791.85	408.36	279.94	791.85	593.64
(b) Segment B - Cable & Conductor	1035.58	336.38	612.76	1035.58	1138.40
(c) Segment C - PTS	108.88	25.60	22.06	108.88	22.49
(d) Unallocated	-197.09	-92.42	-71.78	-197.09	-125.63
Total	1739.21	677.92	842.98	1739.21	1628.90
Less: i) Interest	104.10	54.27	124.77	104.10	298.82
ii) Other Un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00
(iii) Un-allocable income	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	1635.12	623.65	718.21	1635.12	1330.08
3 Segment asset					
(a) Segment A - Wire	11284.24	11138.14	11900.39	11284.24	11900.39
(b) Segment B - Cable & Conductor	982.37	1185.50	1035.02	982.37	1035.02
(c) Segment C - PTS	561.96	530.25	642.68	561.96	642.68
(d) Unallocated	2474.96	267.25	61.75	2474.96	61.75
Total	15303.54	13121.14	13639.84	15303.54	13639.84
4 Segment Liabilities					
(a) Segment A - Wire	1936.95	667.13	1840.41	1936.95	1840.41
(b) Segment B - Cable & Conductor	787.04	455.15	508.59	787.04	508.59
(c) Segment C - PTS	49.74	78.00	93.36	49.74	93.36
(d) Unallocated	406.56	572.73	297.02	406.56	297.02
Total	3180.29	1773.01	2739.38	3180.29	2739.38
5 Capital Employed (Segment assets – Segment Liabilities)					
(a) Segment A - Wire	9347.29	10471.01	10059.98	9347.29	10059.98
(b) Segment B - Cable & Conductor	195.32	730.35	526.43	195.32	526.43
(c) Segment C - PTS	512.22	452.25	549.32	512.22	549.32
(d) Unallocated	2068.41	-305.48	-235.27	2068.41	-235.27
Total	12123.24	11348.13	10900.46	12123.24	10900.46

For, Kataria Industries Limited



Arun Kataria
Arun Kataria
Managing Director

DIN 00088999

Date :- 29-05-2026

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 REPORT ON HALF YEARLY AND YEAR TO DATE
STANDALONE AUDITED 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
Kataria Industries Limited, Ratlam

Report on the Standalone Audited Financial Results

Opinion

1. We have audited the accompanying annual standalone financial results of **Kataria Industries Limited** (hereinafter referred to as the "Company") for the half year ended 31st March, 2026 and the year to date results for the period beginning from 01st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations).
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, in this regard; and
 - b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and financial information of the Company for the year ended 31st March, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



ASHOK KUMAR AGRAWAL & ASSOCIATES

Chartered Accountants

**202, SUNRISE TOWER,
579, M. G. Road, Indore 452001**

Email : auditor.ashokagrawal@gmail.com

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors are responsible for assessing the ability of the Company 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.
6. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the 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 it not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 financial results.
8. As a 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 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 procedure that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are responsible for expressing but our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



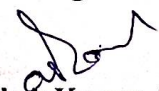
ASHOK KUMAR AGRAWAL & ASSOCIATES
Chartered Accountants
202, SUNRISE TOWER,
579, M. G. Road, Indore 452001
Email : auditor.ashokagrawal@gmail.com

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 auditors' 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company 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.
10. 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.

Other Matters

11. The Financial Results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the limited reviewed year to date figures up to the 30th September of the current financial year.
12. The annual financial results dealt with by this report has been prepared for the express purpose of filing with the stock exchange. These financial results are based on and should be read with audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 29, 2026.

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


CA Ashok Kumar Agrawal
(Proprietor)

Membership No.: 071274
UDIN: 26071274AMFMZN1861

Place: Indore
Date: 29th May 2026



Date: May 29, 2026

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

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Kataria Industries Limited (Symbol: KATARIA, ISIN: INE0SVY01018)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Ashok Kumar Agrawal & Associates., Chartered Accountants, Indore (FRN: 022522C) have issued an Auditors' Reports with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Kataria Industries Limited



Arun Kataria
Managing Director
DIN: 00088999



Date: May 29, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kuria Complex,
Bandra (E), Mumbai - 400 051.

Dear Sir/Madam,

Sub: Board Comments on the fine levied by the exchange

Ref: NSE e-mail dated May 20, 2026 for non-compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and/or Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 ("Depository Regulations")

We were in receipt of e-mail dated May 20, 2026 with respect to the abovementioned subject, in which a fine of ₹ 24,780/- (including GST) was levied against delayed compliance with regard to Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("Listing Regulations"), regarding delayed compliance with requirement to appoint a qualified Company Secretary as the compliance officer.

Detailed information as prescribed under Schedule III Part A as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

Name of the authority	National Stock Exchange of India Limited
Nature and details of the action(s) taken, initiated or order(s) passed;	Delayed Compliance with regard to Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("Listing Regulations") imposing a fine of ₹ 24,780/- on the Company
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	May 20, 2026
Details of the violation(s) / contravention(s) committed or alleged to be committed;	Delayed Compliance with regard to Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("Listing Regulations")
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	None

In pursuance of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, the aforesaid notice of non-compliance/delayed compliance was duly placed before the Board of Directors of the Company at their meeting held on today i.e. May 22, 2026. The Board, after due analysis and deliberation provided the following comments:

"In furtherance to aforesaid circular, the Board has taken note of the fine imposed by National Stock Exchange of India Limited amounting to ₹ 24,780/- (including GST), for delayed compliance with requirement to appoint a qualified Company Secretary as the compliance officer.

Despite our best efforts, we faced challenges in identifying a suitable candidate with the requisite qualifications and experience for the role Company Secretary and Compliance Officer of the Company. Further, there were some administrative and internal procedural delays, unexpected resignations/internal restructuring which further delayed the appointment process.

The Board has also taken note of the fact that the Company has already complied with the requirements by appointing Mrs. Muskan Bhandari as a Company Secretary and Compliance Officer of the Company with effect from May 05, 2026.

The Board has accepted the fine imposed by the Exchange and the company has paid the fine to the exchange on May 21, 2026 vide UTR No: HDFCH01010032232. The relevant letter, E-mail received from the Stock Exchange and payment receipt are enclosed as **Annexure-I.**"

The Meeting was started at 01:00 Noon and concluded at 02.15 P.M.

Kindly take the same on record.

Your Faithfully,

For, Kataria Industries Limited



Arun Kataria
Managing Director
DIN: 00088999



Debit Details			
Order Party	KATARIA INDUSTRIES LIMITED		
Branch	RATLAM - MADHYA PRADESH		
Debit A\C	50200013328041		
Credit Details			
Beneficiary Code	NATIONAL STOCK EXCHANGE OF INDIA LT		
Beneficiary Name	NATIONAL STOCK EXCHANGE OF INDIA LT		
Account Name as per Beneficiary Bank	NATIONAL STOCK EXCHANGE OF INDIA LT		
IFSC Code	IBKL0001000	Branch	BKC
A/c	VNSE00AACKK4830H	Bank	IDBI BANK
BENE LEI NEFT			
Other Details			
Amount	24780	Currency	INR
Value Date	21/05/2026 00:00	Debit Narration	NSE
Payment Mode	NEFT	Credit Narration	FT605217969634
Bank Refence	HDFCH01010032232	Enet Reference	FT605217969634
Reason			
UTR No.			
Remitter Email Id	katariaindustries@yahoo.co.in		
Authorization Details			
Last Inputted By	ARUN	Last Updated	21/05/2026 12:57
First Authorizer	KATARIA	Second Authorizer	-
Status	E	Created Date and Time	21/05/2026 12:30