KPL/2026-27/BSE
13.11.2026

KOTHARI
PRODUCTS LIMITED

Bombay Stock Exchange Ltd. **Phiroze Jeejeebhoy Towers** **25th Floor, Dalal Street** **MUMBAI - 400 001** **Scrip Code : 530299**	**National Stock Exchange Of India Ltd.** **Exchange Plaza 5th Floor** **Plot No.C/1, G Block** **Bandra Kurla Complex Bandra (E)** **MUMBAI - 400 051** **Scrip Code : KOTHARIPRO**

Sub : **UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2026**

Dear sir,

Pursuant to Regulation 30(2) & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the following :-

(1) The Unaudited Standalone & Consolidated Financial Results of our Company for the Quarter & Half year ended 30th September, 2026, prepared in compliance with the Indian Accounting Standard – (Ind-AS), which have been approved and taken on record by the Board of Directors of the Company at its meeting held today. Please note that the aforesaid board meeting commenced at 12.00 P.M. and concluded at 5.15 P.M.

(2) We also hereby declare that M/s.G.M. Kapadia & Company, Chartered Accountants, the Statutory Auditors of the Company have given un-modified opinion for the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter & Half year ended 30th September, 2026.

(3) Please also find attached herewith Limited Review Report given by the Auditors of our Company.

Kindly take the aforesaid information on your records.

Thanking you,

Yours faithfully
for **KOTHARI PRODUCTS LTD.**

(RAJ KUMAR GUPTA)
CS & COMPLIANCE OFFICER
FCS – 3281

Encl : As above

Regd. Off.: "Pan Parag House", 24/19, The Mall, Kanpur - 208 001 (INDIA)
Phone : +91 512 2312171-72-73-74
E-mail: info@kothariproducts.in & kothari@kothariproducts.in
CIN No. : L 16008 UP 1983 PLC 006254

G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Limited Review Report on unaudited standalone financial results of Kothari Products Limited for the quarter and half year ended on September 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Kothari Products Limited
Kanpur

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kothari Products Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Results, which is the responsibility of the Company's Management and approved by the 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") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Results based on our review.

3. We conducted our review of the Results 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 Results is free of material misstatement. 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 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W

G. M. KAPADIA & CO. ★ Chartered Accountants ★ MUMBAI

Atul Shah
Partner
Membership No.039569
UDIN:

Place: Mumbai
Date: November 13, 2026

KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 24/19, The Mall, Kanpur - 208 001 (U.P.)
Phone Nos. :0512- 2312171-74, E-mail: rkgupta@kothariproducts.in, Website:http://www. kothariproducts.in
CIN No. L16008UP1983PLC006254

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2026

(Rupees in Lacs)

PARTICULARS	Standalone					
	Quarter Ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	UNAUDITED			UNAUDITED		AUDITED
I. Revenue from operations	11,640	17,774	8,930	29,414	15,529	32,847
II. Other income	585	3,424	3,552	4,009	4,492	6,085
III.Total Income (I + II)	**12,225**	**21,198**	**12,482**	**33,423**	**20,021**	**38,932**
IV. Expenses						
Purchase of stock-in-trade	11,250	17,484	8,827	28,734	15,064	31,158
Changes in inventories of finished goods, work-in-progress and stock-in-trade	184	(127)	(164)	37	(107)	431
Employee benefit expense	97	102	80	199	164	350
Depreciation and amortisation expense	58	58	50	116	99	235
Finance Costs	153	152	203	305	361	650
Other Expenses	291	1,668	256	1,959	521	4,485
Total Expenses	**12,013**	**19,337**	**9,252**	**31,350**	**16,102**	**37,309**
V. Profit before Exceptional Items and Tax (III-IV)	**212**	**1,861**	**3,230**	**2,073**	**3,919**	**1,623**
VI. Exceptional items-Gain on change in stake in the component	-	-	-	-	-	(2,448)
VII. Profit before Tax (V-VI)	**212**	**1,861**	**3,230**	**2,073**	**3,919**	**4,071**
VIII. Tax Expense						
1. Current tax	(340)	340	31	-	148	309
2. Deferred tax	(106)	136	186	30	214	175
3. Excess/(Short) provision of tax relating to earlier years	-	-	-	-	-	100
IX. Profit/(Loss) for the period (VII-VIII)	**658**	**1,385**	**3,013**	**2,043**	**3,557**	**3,487**
X. Other Comprehensive Income						
A. i) Items that will not be reclassified to profit or loss						
ii) Income Tax relating to these Items	-	-	-	-	-	-
B. i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
ii) Income Tax relating to these Items	-	-	-	-	-	-
Total Other Comprehensive Income for the Period (Net of Tax)	-	-	-	-	-	-
XI.TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (IX+X)	**658**	**1,385**	**3,013**	**2,043**	**3,557**	**3,487**
XII. Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	**5,969**	**5,969**	**5,969**	**5,969**	**5,969**	**5,969**
XIII. Other Equity	-	-	-		-	**99,089**
XIV.Earnings per Equity Share * :						
1.Basic	1.10	2.32	5.05	3.42	5.96	5.84
2.Diluted	1.10	2.32	5.05	3.42	5.96	5.84

Amount less than Rs.50000/-

*EPS is not annualised for the quarter ended and six months ended

Notes:

1 The aforesaid results have been reviewed by the Audit Committee and approved by the Board of Directors for release, at their respective meetings held on 13th November, 2026.

2 The above results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016.

3 The aforesaid results for the quarter and half year ended 30th September, 2026 have been subjected to "Limited Review" by the Statutory Auditors of the Company and they have issued "Limited Review Reports" for the same.

4 In accordance with Ind AS 108 "Operating Segments", segment information has been given in the consolidated financial results of the Company and therefore, no separate disclosure on segment information is given in these Standalone Financial Results.

SIGNED FOR IDENTIFICATION BY
G. M. KAPADIA & CO.
MUMBAI

Place: Kanpur
Date:13.11.2026

FOR KOTHARI PRODUCTS LIMITED
(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

KOTHARI PRODUCTS LIMITED

KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 24/19, The Mall, Kanpur - 208 001

Phone Nos. :0512- 2312171-74, E-mail: rkgupta@kothariproducts.in, Website:http://www. kothariproducts.in

CIN No. L16008UP1983PLC006254

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

(Rupees in Lacs)

PARTICULARS	Standalone	
	AS AT 30.09.2026	AS AT 31.03.2026
	UNAUDITED	AUDITED
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,576	1,561
(b) Capital Work in Progress	130	110
(c) Investment Property	2,705	2,803
(d) Financial Assets		
(i) Investments	62,056	65,246
(ii) Trade Receivables	-	-
(iii) Loans	2,993	4,011
(iv) Other Financial Asset	936	1,586
(e) Deferred Tax Assets (Net)	-	-
(f) Other Non-Current Assets	9,610	11,151
(2) Current Assets		
(a) Inventories	267	304
(b) Financial assets		
(i) Investments	10,826	7,710
(ii) Trade Receivables	24,332	17,112
(iii) Cash and Cash Equivalents	861	1,538
(iv) Bank Balances other than (iii) above	491	481
(v) Loans	6,021	4,931
(vi) Other Financial Asset	1,943	2,226
(c) Current Tax Assets (Net)	129	8
(d) Other Current Assets	1,600	1,434
TOTAL ASSETS (1 + 2)	**1,26,476**	**1,22,212**
EQUITY & LIABILITIES		
Equity		
(a) Equity Share capital	5,969	5,969
(b) Other Equity	1,01,132	99,089
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	360	371
(ii) Other Financial Liabilities	167	185
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	225	194
(d) Other Non Current Liabilities	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,212	9,481
(ii) Trade Payables		
(a) Total Outstanding Dues of Micro and Small Enterprises	-	-
(b) Total Outstanding Dues of Creditors other than Micro and Small Enterprises	8,172	6,642
(iii) Other Financial Liabilities	109	135
(b) Other Current Liabilities	128	144
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	2	2
TOTAL EQUITY & LIABILITIES	**1,26,476**	**1,22,212**

SIGNED FOR IDENTIFICATION BY
G. M. KAPADIA & CO.
MUMBAI

KOTHARI PRODUCTS LIMITED

FOR KOTHARI PRODUCTS LIMITED

(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

Place: Kanpur
Date:13.11.2026

STANDALONE STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rupees in Lacs)

PARTICULARS	SIX MONTHS ENDED 30TH SEPTEMBER, 2026		SIX MONTHS ENDED 30TH SEPTEMBER, 2025	
	UNAUDITED		UNAUDITED	
(A) CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit before Tax		2,073		3,919
Adjustments for				
- Depreciation	119		59	
- Finance Cost	305		361	
- Bad debs and balances written off (back) (net)	755		-	
- Change in provision for expected credit loss / (gain) (net)	800		-	
- Net Unrealised Forex Gain (-) / Loss	11		(42)	
- Fair Value Adjustment relating to Investment in Mutual Funds and Listed Securities	(364)		(907)	
- Lease Rent- (Impact on discounting of Security Deposits)	(4)		(6)	
- Profit (+) / Loss on Sale of Property, Plant and Equipment	#		#	
- Profit (+) / Loss on Sale of Investment Property	(695)		(608)	
- Net Profit on Sale of Investments-Others	#		(39)	
- Profit on Buy Back of Equity Shares	(1,487)		(1,582)	
- Interest Income	(314)		(712)	
- Dividend Income	(86)	(961)	(6)	(3,431)
Operating Profit before Working Capital Changes		1,112		488
Adjustments for:				
- Trade Receivables & Others	(6,396)		(6,980)	
- Inventories	37		(107)	
- Trade Payables & Others	1,417	(4,942)	1,418	(5,669)
Cash Generated from Operations		(3,830)		(5,241)
Net Income Tax Paid		(129)		(92)
Net Cash Flow from/(used in) Operating Activities		**(3,959)**		**(5,333)**
(B) CASH FLOW FROM INVESTING ACTIVITIES :				
- Purchase of Property, Plant and Equipment	(121)		(342)	
- Sale of Property, Plant and Equipment	#		3	
- Purchase of Investment Property	(150)		-	
- Sale of Investment Property	944		801	
- Capital Work-in-Progress	(20)		-	
- Purchase of Investments- Others	(3,822)		(8,469)	
- Sale of Investments-Others	67		3,756	
- Proceeds from Buy Back of Equity Share	5,751		6,699	
- Loans to Others	146		4,142	
- Interest Received	96		7	
- Investment in Bank Deposits	(68)		(426)	
- Dividend Received	86	2,823	6	6,377
Net Cash flow from/(used in) Investing Activities		**2,823**		**6,377**
(C) CASH FLOW FROM FINANCING ACTIVITIES :				
- Proceeds / (Repayment) of borrowings (Secured)	(356)		(46)	
- Proceeds / (Repayment) of borrowings (Unsecured)	921		(3,650)	
- Finance Cost	(194)	439	(121)	(3,816)
Net Cash flow from/(used in) Financing Activities		**439**		**(3,816)**
NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)		(677)		(2,772)
Cash & Cash Equivalents - Opening Balance		1,538		3,658
Cash & Cash Equivalents - Closing Balance		861		886

 # Amount less than Rs.50000/-

FOR KOTHARI PRODUCTS LIMITED

SIGNED FOR IDENTIFICATION BY
G. M. KAPADIA & CO.
MUMBAI

(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

KOTHARI PRODUCTS LIMITED

Place: Kanpur
Date:12.11.2026

G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Kothari Products Limited for the quarter and half year ended on September 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Kothari Products Limited,
Kanpur

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kothari Products Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit / (loss) after tax and total comprehensive income of its associates and a joint venture for the quarter and half year ended September 30, 2026 ("the Results"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Results, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Results in accordance with the Standard on Review Engagements ("SRE") 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Results is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Results includes the financial results of the following entities:

Sr. No.	Name of the Entities
	Parent Company (Standalone Financial Results)
	a. Kothari Products Limited

Sr. No.	Name of the Entities
2	**Subsidiary (Standalone Financial Results)** a. Kothari Products Singapore Pte. Ltd.
3	**Associates (Standalone Financial Results)** a. Haraparvati Realtors Pvt. Ltd. b. Subhadra Realtors Pvt. Ltd. c. SPPL Hotels Pvt. Ltd.
4	**Associate (Consolidated Financial Results)** a. Viren Ventures Private Limited
5	**Joint Venture (Standalone Financial Results)** a. IMK Realtors LLP (w.e.f. July 14, 2026)

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, and based on the consideration of the review of reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and included in the accompanying Results, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Other Matters**

The Results includes (a) the unaudited standalone financial results of one foreign subsidiary which have been reviewed by its auditor, whose unaudited standalone financial results reflects, including the effect of the comment of its auditor, total assets of ₹ 26,296 lacs as at September 30, 2026, total revenue of ₹ 10,918 lacs and ₹ 20,134 lacs, total net profit / (loss) after tax and total comprehensive profit / (loss) of ₹ 67 lacs and ₹ 129 lacs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026, respectively and cash outflow (net) of (₹ 324) lacs for the period from April 1, 2026 to September 30, 2026. We have considered the comment made by its auditor and consequential effect given by the Parent's Management in the Results; (b) the unaudited standalone financial results of three associates whose standalone financial results reflect the Group's share of net profit / (loss) after tax and the total comprehensive profit / (loss) of ₹ 648 lacs and ₹ 976 lacs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively, as considered in the Results. Such unaudited standalone financial results have been reviewed by their respective auditors; (c) the unaudited consolidated financial results of one associate whose consolidated financial results reflect the Group's share of net profit / (loss) after tax and the total comprehensive profit / (loss) of (₹ 353) lacs and ₹ 60 lacs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 as considered in the Results. This unaudited consolidated financial results of such associate have been reviewed by its auditor and furnished to us by the Parent's Management and our conclusion on the Results, in so far as it relates to the affairs of the associates is solely on such report of the other auditor; (d) the standalone financial results of one joint venture whose standalone financial results reflect the Group's share of net profit / (loss) after tax and the total comprehensive profit / (loss) of ₹ Nil for the period commencing from the date of investment i.e. July 14, 2026 and ending on September 30, 2026, as considered in the Results which have not been reviewed

G. M. KAPADIA & CO. MUMBAI Chartered Accountants

by us and by any other auditor. Such unaudited standalone financial results have been certified by the Parent's Management.

Our conclusion on the Results is not modified in respect of the above matters.

For G. M. Kapadia & Co.
Chartered Accountants
Firm Registration No. 104767W



Atul Shah
Partner
Membership No.: 039569
UDIN:

Place: Mumbai
Date: November 13, 2026

KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 24/19, The Mall, Kanpur - 208 001 (U.P.)
Phone Nos. :0512- 2312171-74, E-mail: rkgupta@kothariproducts.in, Website:http://www. kothariproducts.in
CIN No. L16008UP1983PLC006254

CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2026

(Rupees in Lacs)

PARTICULARS	Consolidated					
	Quarter Ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	UNAUDITED			UNAUDITED		AUDITED
I. Revenue from operations	22,559	26,989	28,286	49,548	53,127	1,00,976
II. Other income	537	1,989	1,274	2,526	3,901	5,496
III.Total Income (I + II)	**23,096**	**28,978**	**29,560**	**52,074**	**57,028**	**1,06,472**
IV. Expenses						
Purchase of stock-in-trade	22,010	26,582	28,810	48,592	52,900	99,219
Changes in inventories of finished goods, work-in-progress and stock-in-trade	164	(127)	(1,042)	37	(857)	(319)
Employee benefit expense	177	175	171	352	347	675
Depreciation and amortisation expense	58	58	56	116	109	244
Finance Costs	157	155	395	312	694	989
Other Expenses	300	1,650	2,235	1,950	2,554	6,159
Total Expenses	**22,866**	**28,493**	**30,625**	**51,359**	**55,747**	**1,06,967**
V. Profit before Share of Profit/ (Loss) of Associates, Exceptional Items and Tax (III-IV)	**230**	**485**	**(1,065)**	**715**	**1,281**	**(495)**
VI. Share of Profit/ (Loss) of Associates (net of tax) accounted for using Equity Method	4,050	741	1,610	4,791	1,561	2,987
VII. Profit before Exceptional Items and Tax (V+VI)	**4,280**	**1,226**	**545**	**5,506**	**2,842**	**2,492**
VIII. Exceptional items-Gain on loss of control over component	-	-	-	-	-	(1,369)
IX. Profit before Tax (VII-VIII)	**4,280**	**1,226**	**545**	**5,506**	**2,842**	**3,861**
X. Tax Expense						
1. Current tax	(340)	340	62	-	259	421
2. Deferred tax	(106)	136	84	30	59	20
3. Excess/(Short) provision of tax relating to earlier years	-	-	-	-	-	100
XI. Profit/(Loss) for the period (IX-X)	**4,726**	**750**	**399**	**5,476**	**2,524**	**3,320**
XII. Other Comprehensive Income						
A. i) Items that will not be reclassified to profit or loss						
Share of Profit/(Loss) of Associates						
a) Remeasurement of defined employee benefit (Net of Taxes)	-	-	-	-	-	8
B. i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
ii) Income Tax relating to these Items	-	-	-	-	-	-
Total Other Comprehensive Income for the Period (Net of Tax)	-	-	-	-	-	8
XIII.TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (XI+XII)	**4,726**	**750**	**399**	**5,476**	**2,524**	**3,328**
Profit/(Loss) for the period attributable to :-						
(i) Owners of the parent	4,726	750	481	5,476	2,289	3,085
(ii) Non-controlling interest	#	#	(82)	#	235	235
Other Comprehensive Income attributable to :-						
(i) Owners of the parent	-	-	-	-	-	8
(ii) Non-controlling interest	-	-	-	-	-	-
Total Comprehensive Income attributable to :-						
(i) Owners of the parent	4,726	750	481	5,476	2,289	3,093
(ii) Non-controlling interest	#	#	(82)	#	235	235
XIV. Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	5,969	5,969	5,969	5,969	5,969	5,969
XV. Other Equity	-	-	-		-	1,09,804
XVI.Earnings per Equity Share * :						

SIGNED FOR IDENTIFICATION BY
G. M. KAPADIA & CO.
MUMBAI

For KOTHARI PRODUCTS LTD.
(DEEPAK KOTHARI)
C.M.D.

KOTHARI PRODUCTS LIMITED

	1.Basic	7.91	1.26	0.81	9.17	3.83	5.17
	2.Diluted	7.91	1.26	0.81	9.17	3.83	5.17
	# Amount less than Rs.50000/-						
	*EPS is not annualised for the quarter ended and six months ended						

Notes:

1. The aforesaid results have been reviewed by the Audit Committee and approved by the Board of Directors for release, at their respective meetings held on 13th November, 2026.

2. The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016.

3. The aforesaid results for the quarter and half year ended 30th September, 2026 have been subjected to "Limited Review" by the Statutory Auditors of the Company and they have issued "Limited Review Reports" for the same.

4. During the quarter, the National Company Law Tribunal gave approval to the amalgamation of Monotype Griha Nirman Pvt. Ltd. With SPPL Hotels Pvt. Ltd.(an associate of the Holding Company) and as a result, the effective interest of the Group was reduced to 41.07% from 46.4%. The resultant gain has been recognized in the above consolidated financial results.

5. The aforesaid consolidated financial results consist of results of the Company and its Subsidiary Company – Kothari Products Singapore Pte. Ltd. and its Associate Companies – Haraparvati Realtors Pvt. Ltd., Shubhadra Realtors Pvt. Ltd., SPPL Hotels Pvt. Ltd. & Viren Ventures Pvt. Ltd.and its Joint Venture -IMK Realtors LLP (w.e.f. July 14, 2026).

SIGNED FOR IDENTIFICATION BY
G. M. KAPADIA & CO.
MUMBAI

FOR KOTHARI PRODUCTS LIMITED

(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

KOTHARI PRODUCTS LIMITED

Place: Kanpur
Date:13.11.2026

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2026

(Rupees in Lacs)

PARTICULARS	Consolidated					
	Quarter Ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	UNAUDITED			UNAUDITED		AUDITED
Segment Revenue (including Inter Segment Revenue)						
a) Trading Items	22,789	27,380	27,506	50,169	53,134	1,02,606
b) Real Estate etc.	307	1598	2,054	1,905	3,894	3,866
Total	23,096	28,978	29,560	52,074	57,028	1,06,472
Less : Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	23,096	28,978	29,560	52,074	57,028	1,06,472
Segment Results [Profit (+)/Loss (-) before tax and interest]						
a) Trading Items	164	656	(2,577)	820	(663)	(1,562)
b) Real Estate etc.	4,273	725	3,517	4,998	4,199	6,412
Total	4,437	1,381	940	5,818	3,536	4,850
Less : Interest	157	155	395	312	694	989
Total Profit / (Loss) Before Tax	4,280	1,226	545	5,506	2,842	3,861
Segment Assets						
a) Trading Items	97,524	95,033	97,091	97,524	97,091	89,254
b) Real Estate etc.	46,581	43,725	55,958	46,581	55,958	44,014
Total Segment Assets	1,44,105	1,38,758	1,53,049	1,44,105	1,53,049	1,33,268
Segment Liabilities						
a) Trading Items	21,187	20,974	40,190	21,187	40,190	16,223
b) Real Estate etc.	1,285	1,260	738	1,285	738	1,272
Total Segment Liabilities	22,472	22,234	40,928	22,472	40,928	17,495

FOR KOTHARI PRODUCTS LIMITED

(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
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KOTHARI PRODUCTS LIMITED

KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 24/19, The Mall, Kanpur - 208 001
Phone Nos. :0512- 2312171-74, E-mail: rkgupta@kothariproducts.in, Website:http://www. kothariproducts.in

CIN No. L16008UP1983PLC006254

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

(Rupees in Lacs)

PARTICULARS	Consolidated	
	AS AT 30.09.2026	AS AT 31.03.2026
	UNAUDITED	AUDITED
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,576	1,561
(b) Capital Work in Progress	130	110
(c) Investment Property	2,705	2,803
(d) Other Intangible Assets	-	-
(e) Goodwill	-	-
(f) Financial Assets		
(i) Investments	53,389	47,524
(ii) Trade Receivables	-	-
(iii) Loans	2,993	4,011
(iv) Other Financial Asset	938	1,588
(g) Deferred Tax Assets (Net)	-	-
(h) Other Non-Current Assets	9,610	11,151
(2) Current Assets		
(a) Inventories	267	304
(b) Financial assets		
(i) Investments	10,826	7,710
(ii) Trade Receivables	49,901	44,839
(iii) Cash and Cash Equivalents	1,586	2,586
(iv) Bank Balances other than (iii) above	491	481
(v) Loans	6,021	4,931
(vi) Other Financial Asset	1,943	2,226
(c) Current Tax Assets (Net)	129	9
(d) Other Current Assets	1,600	1,434
TOTAL ASSETS (1 + 2)	**1,44,105**	**1,33,268**
EQUITY & LIABILITIES		
Equity		
(a) Equity Share capital	5,969	5,969
(b) Other Equity	1,15,664	1,09,804
(c) Non Controlling Interests	#	#
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	360	371
(ii) Other Financial Liabilities	167	185
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	225	195
(d) Other Non Current Liabilities	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,212	9,481
(ii) Trade Payables		
(a) Total Outstanding Dues of Micro and Small Enterprises	-	-
(b) Total Outstanding Dues of Creditors other than Micro and Small Enterprises	11,179	6,925
(iii) Other Financial Liabilities	199	192
(b) Other Current Liabilities	128	144
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	2	2
TOTAL EQUITY & LIABILITIES	**1,44,105**	**1,33,268**

Amount less than Rs.50000/-

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KOTHARI PRODUCTS LIMITED

FOR KOTHARI PRODUCTS LIMITED

(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

Place: Kanpur
Date:13.11.2026

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rupees in Lacs)

PARTICULARS	SIX MONTHS ENDED 30TH SEPTEMBER, 2026		SIX MONTHS ENDED 30TH SEPTEMBER, 2025	
	UNAUDITED		UNAUDITED	
(A) CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit / (Loss) before Tax		5,506		2,842
Adjustments for:				
- Depreciation	116		108	
- Finance Cost	312		694	
- Bad debt and balances written off/ (back) (net)	755		-	
- Change in provision for expected credit loss / (gain) (net)	764		1,309	
- Exchange Translation Reserve on Consolidation	383		805	
- Non Controlling Interests	*		275	
- Net Unrealised Forex Gain (-) / Loss	33		(44)	
- Fair Value Adjustment relating to Investment in Mutual Funds and Listed Securities	(294)		(1,749)	
- Lease Rent- (Impact on discounting of Security Deposits)	(4)		(4)	
- Share of Net Profits of Associates accounted for using Equity Method	(4,791)		(1,581)	
- Profit (+) / Loss on Sale of Property, Plant and Equipment	*		*	
- Profit (+) / Loss on Sale of Investment Property	(693)		(609)	
- Net Profit on Sale of Investments-Others	*		(28)	
- Interest Income	(314)		(905)	
- Dividend Income	(86)	(3,951)	(10)	(1,128)
Operating Profit before Working Capital Changes		1,555		1,714
Adjustments for:				
- Trade Receivables & Others	(4,142)		(1,358)	
- Inventories	37		(887)	
- Trade Payables & Others	4,174	69	(80)	(2,325)
Cash Generated from Operations		1,624		(591)
Net Income Tax Paid		(129)		(276)
Net Cash flow from/(used in) Operating Activities		1,495		(867)
(B) CASH FLOW FROM INVESTING ACTIVITIES :				
- Purchase of Property, Plant and Equipment	(121)		(367)	
- Purchase of Investment Property	(168)		-	
- Capital Work-in-Progress	(20)		-	
- Sale of Property, Plant and Equipment	*		3	
- Sale of Investment Property	944		801	
- Purchase of Investments- Others	(3,892)		(12,474)	
- Sale of Investments-Others	67		5,215	
- Loans to Others	145		3,832	
- Interest Received	96		211	
- Investment in Bank Deposits	(69)		(1,426)	
- Dividend Received	86	(2,928)	10	(4,095)
Net Cash flow from/(used in) Investing Activities		(2,928)		(4,095)
(C) CASH FLOW FROM FINANCING ACTIVITIES :				
- Proceeds / (Repayment) of borrowings (Secured)	(358)		169	
- Proceeds / (Repayment) of borrowings (Unsecured)	991		(1,128)	
- Proceeds of Share Capital	-		569	
- Finance Cost	(200)	433	(454)	(846)
Net Cash flow from/(used in) Financing Activities		433		(848)
NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)		(1,000)		(5,810)
Cash & Cash Equivalents - Opening Balance		2,586		8,423
Cash & Cash Equivalents - Closing Balance		1,586		2,613

 # Amount less than Rs.50000/-

FOR KOTHARI PRODUCTS LIMITED

(DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00056973

KOTHARI PRODUCTS LIMITED

Hetal Kanjar
Date:13.11.2026

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