

Regd. Office:

2nd Floor, A-3 Shree Ganesh Nagar Housing Society,
Ramakaka Temple Road, Chhani, Vadodara - 391740,
Phone: 0265 - 2773672, 2773535.

Factory:

F-86 to F-90, RIICO Industrial Area,
Swaroopgunj, Dist. Sirohi, Rajasthan - 307023.



E-mail: info@kotyark.com, kipl7722@gmail.com,
Website: www.kotyark.com

CIN : L24100GJ2016PLC094939 - GST : 08AAGCK3927K1Z7

Date: May 06, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra (East), Mumbai -400051.

Subject: Clarification with respect to Submission of Financial Results for the Quarter and Year ended March 31, 2026

Ref: E-mail dated April 30, 2026.

Ref.: Kotyark Industries Limited | ISIN: INE0J0B01017 | NSE Symbol: KOTYARK | BSE Scrip Code: 544726

Dear Sir/ Madam,

We acknowledge receipt of your e-mail dated April 30, 2026, pertaining to the Outcome of the Board Meeting held on April 27, 2026, submitted to the Exchange in connection with the Financial Results for the Quarter and Year ended March 31, 2026. In response to your query, we provide the following clarification:

Query-1

Financial results submitted is not as per format prescribed by SEBI-Balancing figure note missing

Reply: -

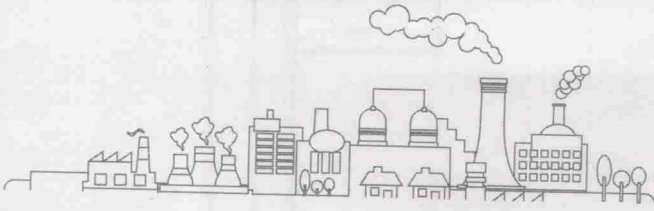
We respectfully submit that the requirement to disclose a balancing figure note, as contemplated under Regulation 33(3)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, arises specifically in circumstances where audited annual financial results are submitted together with published year-to-date figures up to the end of the third quarter. The said requirement is therefore predicated upon the existence of previously published quarterly financial results in the prescribed format.

In this regard, it is pertinent to bring to your kind attention that the Company was previously listed on the SME Platform (NSE Emerge) and subsequently migrated to the Main Board of NSE and BSE with effect from March 12, 2026. As a consequence of this transitional status, the Company was not obligated to publish quarterly financial results under Regulation 33 for the quarters ended June 30, 2025, September 30, 2025, and December 31, 2025, and accordingly, no year-to-date figures in the prescribed format were published for those periods.

In view of the foregoing transitional position, and with a view to ensuring complete transparency and providing meaningful clarity to all stakeholders, the Company included:

- **Note No. 2** explaining migration from SME Platform to Main Board with effect from March 12, 2026; and
- **Note No. 8** clarifying that the quarterly figures reported for the relevant quarters are based on management-certified accounts derived from audited annual financial statements and have not been subjected to audit or limited review by the statutory auditors, as the Company was not required to submit quarterly financial results under Regulation 33 for those periods.





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It is respectfully submitted that the standard balancing figure disclosure under Regulation 33(3)(e) presupposes the existence of published year-to-date financial results up to the third quarter. In the absence of such published figures, owing to the Company's transition from the SME Platform to the Main Board, the inclusion of the standard note without appropriate contextual clarification would have been potentially misleading to stakeholders. The Company has, therefore, in lieu thereof, provided detailed explanatory notes that accurately reflect the basis of preparation and presentation of the financial results, in a manner that is consistent with the spirit and intent of the applicable regulatory framework.

We trust that the above explanation satisfactorily addresses the observation raised by the Exchange and adequately clarifies the position of the Company. We remain committed to full compliance with all applicable regulatory requirements and shall continue to extend our fullest cooperation to the Exchange at all times.

Thank you for your understanding and continued support.

Yours faithfully,
For, Kotyark Industries Limited

Bhavesh Nagar
Company Secretary & Compliance Officer
Mem. No. A62546

Place: Vadodara

