



**Regd. Office:**  
2nd Floor, A-3 Shree Ganesh Nagar Housing Society,  
Ramakaka Temple Road, Chhani, Vadodara-391740  
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**Factory:**  
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Swaroopgunj, Dist. Sirohi, Rajasthan - 307023



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

**CIN : U24100GJ2016PLC094939 • GST : 08AAGCK3927K1Z7**

**Date: January 17, 2026.**

To,  
**National Stock Exchange of India Limited (NSE)**  
Exchange Plaza,  
Bandra Kurla Complex,  
Bandra East, Mumbai – 400051

**Sub: Reply to NSE mail dated January 13, 2026 subjected “Clarification for Financial results – KOTYARK”**

**Ref: Kotyark Industries Limited (SYMBOL/ISIN: KOTYARK / INE0J0B01017)**

Respected Sir/ Madam,

This is with reference to your email dated January 13, 2026 regarding the observations on the Unaudited Financial Results for the half year ended September 30, 2025, submitted by the Company on November 13, 2025. In response to your query, we provide the following clarification:

**Query:**

**Limited Review Report/ Independent Auditors Report is not in the format prescribed by SEBI-On the header of Standalone LRR, the word Auditors Report is mentioned.**

**Reply:**

In this regard, we would like to clarify that the Standalone and Consolidated Limited Review Report issued by the Statutory Auditors has been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Standard on Review Engagements (SRE) 2410, as prescribed by the Institute of Chartered Accountants of India.

The observation raised pertains only to the nomenclature appearing in the header, where the words “Independent Auditor’s Report” were mentioned instead of “Limited Review Report”. We respectfully submit that this is an inadvertent clerical / typographical error limited only to the heading.

We further confirm that the reports are Limited Review Reports in both substance and scope. The Statutory Auditors, M/s. Manubhai & Shah LLP, have clearly stated that they have conducted a review and have expressed an unmodified conclusion, which is fully consistent with the requirements of a Limited Review under the SEBI LODR Regulations. This clerical error in the heading does not affect the financial information, the scope of the review, or compliance with the applicable provisions of the SEBI LODR Regulations.

The Company has taken note of the observation and shall ensure that the correct prescribed title/format is strictly adhered to in all future submissions.



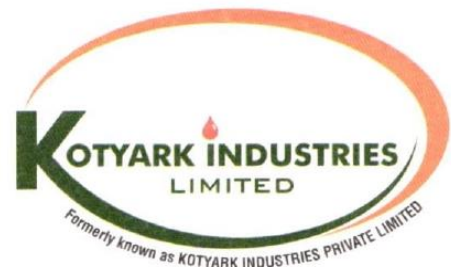
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We trust that the above explanation adequately addresses your observation raised. We request you to kindly take the above clarification on record and treat the same as compliance with your observation.

Thanking you.

Yours faithfully,

For, **Kotyark Industries Limited**

**Bhavesh Nagar**

Company Secretary & Compliance Officer

**Mem. No. A62546**

**Place:** Vadodara