KRITIKA
WIRED DIFFERENTLY

Date: 05th November, 2026

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G Block
Bandra- Kurla Complex
Bandra(E)
Mumbai-400051

NSE Symbol: KRITIKA

Sub: Outcome of the Board Meeting dated 05th November 2026.
Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,
With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 05th November, 2026 had transacted the following business:

a) Approved the Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2026.
b) Considered the proposal for removal of M/s Sohan Lal Jalan & Associates as Cost Auditor for FY 2026-27. However, matter is put on hold for further discussion with Cost Auditor.
c) Approved the change in Bank Mandate in respect of the Current Account maintained with Kotak Mahindra Bank Limited.
d) Approved the proposal for obtaining Car Loan from West Bengal Gramin Bank

In this regard, enclosed please find herewith the followings:
a) A copy of unaudited financial results along with Limited Review Report.

The meeting commenced at 03:00 PM and concluded at 5:00 P.M.
Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Kritika Wires Limited

KOMAL KANODIA
Digitally signed by KOMAL KANODIA
Date: 2026.11.05 17:01:39 +05'30'

Komal Kanodia
Company Secretary & Compliance Officer
ACS: A69234

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors of
Kritika Wires Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Kritika Wires Limited** ("the Company"), for the quarter and half year ended 30th September, 2026 ('the Statement'). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"), we have initialed the Statement for identification purposes.

2. This Statement, which is the responsibility of the Company's Management and approved by its 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 read with relevant rules issued hereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on this Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement 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 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

G. P. AGRAWAL & CO. CHARTERED ACCOUNTANTS KOLKATA

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16, Strand Road
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4. 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 applicable accounting standards and other recognized practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. 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 aforesaid Indian accounting standards read with relevant rules issued there under 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.P. Agrawal & Co.
Chartered Accountants
Firm's Registration No. 302082E



Rakesh Singh
(CA. Rakesh Kumar Singh)
Partner
Membership No. 066421
UDIN: 26066421YOCCXB1443

Place of Signature: Kolkata
Date: 05.11.2026

Regd. Office:1A, Bonfield Lane, Mezanine Floor, Kolkata – 700001, West Bengal, India
CIN - L27102WB2004PLC098699, Phone No. (033) 40037817
Website: www.kritikawires.com, Email: compliance@kritikawires.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.Revenue from operations	16,985.42	16,186.27	17,962.56	33,171.69	38,648.18	69,431.87
II.Other income	163.16	134.89	65.83	298.05	152.13	364.03
III.Total Income (I + II)	17,148.58	16,321.16	18,028.39	33,469.74	38,800.31	69,795.90
IV.Expenses						
Cost of raw material and components consumed	17,138.10	15,312.02	17,129.59	32,450.12	35,799.52	63,934.85
(Increase)/decrease in inventories of finished goods and work-in-progress	(1,293.86)	6.48	(805.34)	(1,287.38)	105.97	285.86
Employee benefits expense	220.87	157.83	184.51	378.70	331.38	665.77
Finance costs	143.57	134.26	126.09	277.83	226.12	420.65
Depreciation and amortization expense	87.79	95.22	103.29	183.01	206.08	416.56
Other expenses	666.87	471.86	951.75	1,138.73	1,607.58	3,150.76
Total Expenses	16,963.34	16,177.67	17,689.89	33,141.01	38,276.65	68,874.45
V.Profit Before Exceptional Items and Tax (III-IV)	185.24	143.49	338.50	328.73	523.66	921.45
VI.Exceptional Items (Refer note no. 6)	-	-	187.55	-	187.55	187.55
VII.Profit Before Tax (V-VI)	185.24	143.49	150.95	328.73	336.11	733.90
VIII.Tax expense						
Current tax	47.90	38.26	42.89	86.16	94.16	201.62
Deferred tax	29.93	(54.75)	(5.58)	(24.82)	(9.30)	(87.14)
IX.Profit for the period/ year (VII-VIII)	107.41	159.98	113.64	267.39	251.25	619.42
X.Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	6.75	8.25	(2.72)	15.01	(4.98)	30.01
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(1.70)	(2.08)	0.69	(3.78)	1.25	(7.55)
Total Other Comprehensive Income	5.05	6.17	(2.03)	11.23	(3.73)	22.46
XI.Total Comprehensive Income for the period/year (IX+X)	112.46	166.15	111.61	278.62	247.52	641.88
XII. Paid- up Equity share capital	5,325.60	5,325.60	5,325.60	5,325.60	5,325.60	5,325.60
[Face value of Rs. 2/- each]						
XIII. Other equity						4,756.68
XIV.Earnings per equity share						
(not annualised for the interim periods):						
Basic (Rs.)	0.04	0.06	0.04	0.10	0.09	0.23
Diluted (Rs.)	0.04	0.06	0.04	0.10	0.09	0.23

(See accompanying notes to the financial results).

G. P. AGRAWAL & CO. KOLKATA CHARTERED ACCOUNTANTS

KRITIKA WIRES LIMITED Kolkata-1

KRITIKA WIRES LIMITED

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STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

(Rs. in lakh)

	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
I	**ASSETS**		
	Non-current assets		
	Property, plant and equipment	2,559.22	2,673.22
	Capital work in progress	62.84	56.64
	Investment property	133.00	133.00
	Financial assets		
	(i) Other financial assets	65.37	3.70
	Deferred tax assets (Net)	38.15	17.12
	Other non current assets	534.40	534.40
	Total non-current assets	**3,392.98**	**3,418.08**
	Current Assets		
	Inventories	5,739.34	4,324.08
	Financial assets		
	(i) Investments	642.32	481.27
	(ii) Trade receivables	2,888.50	3,600.18
	(iii) Cash and cash equivalents	8.02	58.60
	(iv) Bank balances other than cash and cash equivalents	485.48	347.58
	(v) Loans	4,120.52	3,385.01
	(vi) Other financial assets	174.64	124.57
	Current tax assets (Net)	50.08	88.57
	Other current assets	1,628.19	1,838.20
	Total current assets	**15,737.09**	**14,248.06**
	Total assets	**19,130.07**	**17,666.14**
II	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	5,325.60	5,325.60
	Other equity	5,035.29	4,756.68
	Total equity	**10,360.89**	**10,082.28**
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	-	2.66
	Provisions	79.45	94.45
	Total non-current liabilities	**79.45**	**97.11**
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	5,538.06	5,493.79
	(ii) Trade payables		
	--Total outstanding dues of micro enterprises and small enterprises	0.91	30.21
	--Total outstanding dues of creditors other than micro enterprises and small enterprises	2,751.10	1,594.91
	(iii) Other financial liabilities	302.39	187.92
	Other current liabilities	75.97	169.01
	Provisions	21.30	10.91
	Total current liabilities	**8,689.73**	**7,486.75**
	Total liabilites	**8,769.18**	**7,583.86**
	Total equity and liabilities	**19,130.07**	**17,666.14**

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STATEMENT OF UNAUDITED CASH FLOWS

(Rs. in lakh)

	PARTICULARS	For the half year ended 30th September, 2026 Unaudited	For the half year ended 30th September, 2025 Unaudited
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before exceptional items and Tax	328.73	523.66
	Adjustments for non-cash and non-operating items:		
	Depreciation expense	183.01	206.08
	Interest income	(208.73)	(108.04)
	Fair value loss/(gain) on investments	(11.05)	(9.68)
	Profit on Sale of Property, plant and equipment	(0.15)	-
	Finance costs	277.83	226.12
	Operating profit before working capital changes	**569.64**	**838.14**
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	(1,415.27)	1,853.43
	Trade receivables - current	711.68	(147.50)
	Current and non- current financial assets	(111.74)	51.95
	Other current and non current assets	210.01	259.27
	Adjustments for increase/ (decrease) in operating liabilities:		
	Trade payables - current	1,126.89	(550.86)
	Current and non- current financial liabilities	114.47	69.23
	Other current and non current liabilities	(93.04)	512.00
	Current and non-current provision for employee Benefits	10.40	15.93
	Net cash generated from operations	**1,123.04**	**2,901.59**
	Less: Income tax paid	(47.63)	(96.25)
	Cash flow before exceptional items	**1,075.41**	**2,805.34**
	Cash from exceptional items	-	(187.55)
	Net cash generated from operating activities	**1,075.41**	**2,617.79**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Payments to acquire property, plant and equipment (PPE) and capital work-in-progress (CWIP)	(85.94)	(7.16)
	Proceeds from sale of property, plant and equipment	10.88	-
	Investments made in mutual funds	(150.00)	-
	Loans given to body corporates	(735.52)	(2,178.24)
	Loans received back from body corporates	-	811.11
	Interest received on fixed deposits and others	208.73	108.04
	Fixed deposits redeemed from banks	(137.90)	136.58
	Net cash used in investing activities	**(889.75)**	**(1,129.67)**
III	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from long term borrowings	3.46	-
	Repayment of long term borrowings	(6.92)	(3.16)
	Proceeds/(Repayment) of short term borrowings	45.06	(1,267.72)
	Interest paid	(224.38)	(175.78)
	Other borrowing cost	(53.46)	(50.34)
	Net cash used in financing activities	(236.24)	(1,497.00)
IV	**Net increase/(decrease) in cash and cash equivalents (I+II+III)**	**(50.58)**	**(8.88)**
	Cash and cash equivalents at the beginning of the period	58.60	333.06
	Cash and cash equivalents at the end of the period	**8.02**	**324.18**

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Notes:

1. The unaudited financial results are prepared in accordance with applicable accounting standards i.e. Ind AS, 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 Obligation and Disclosure Requirements) Regulation, 2015 as amended.

2. The above unaudited financial results for the quarter and half year ended 30th September, 2026 were reviewed by the Audit Committee and thereafter approved by the Board of directors at their respective meetings held on 5th November, 2026.

3. The above unaudited financial results have been reviewed by the Statutory Auditors as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. These unaudited financial results will be made available on Company's website viz. www.kritikawires.com and The National Stock Exchange India Limited viz. www.nseindia.com.

5. Since the company's business activity primarily falls within a single business segment i.e. manufacturing, exporting and supplying of Industrial steel wires and galvanized wires, the disclosure requirement of Indian Accounting Standard (Ind AS 108) 'Operating Segments' is not applicable to the Company.

6. The figures for the previous periods'/years' have been rearranged wherever necessary.

For and on behalf of Board of Directors

Hanuman Prasad Agarwal.

Hanuman Prasad Agarwal
(Managing Director)
(DIN: 00654218)

Phone No. +91-33-40037817
Place : Kolkata
Dated : 05.11.2026

G. P. AGRAWAL & CO. CHARTERED ACCOUNTANTS KOLKATA

KRITIKA WIRES LIMITED Kolkata