KRITI INDUSTRIES (INDIA) LIMITED

BRILLIANT SAPPHIRE, 801-804, 8th FLOOR, PLOT NO. 10, SCHEME 78-II, VIJAY NAGAR, INDORE - 452 010 (M.P.) INDIA. PHONE No.: (+91-731) 2719100.
REGD. OFF.: "MEHTA CHAMBERS", 34, SIYAGANJ, INDORE - 452007 Phone: (+91-731) 2540963
E-mail: info@kritiindia.com Website: http://www.kritiindia.com

CIN : L25206MP1990PLC005732

KIIL/SE/2026-27 **Date: 5th November, 2026**

Online filing at: www.listing.bseindia.com and
https://neaps.nseindia.com/NEWLISTINGCORP/login.jsp

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400001(M.H.)
BSE Script ID: KRITIIND, BSE CODE: 526423

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051(M.H.)
Symbol: KRITI

Subject: Regulation 33 of SEBI (LODR) Regulations, 2015- Submission of Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter and Half year ended 30th September, 2026.

Dear Sir/Ma'am,

This is in continuation of our letter no. KIIL/SE/2026-27 dated 30th October, 2026 regarding intimation of Board meeting for consideration and approval of the Standalone and Consolidated Unaudited Financial Results & Limited Review Report thereon, for the Quarter and Half Year ended 30th September, 2026.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, we are enclosing the following:

1. Unaudited Standalone & Consolidated Financial Results for the Quarter and Half year ended on 30th September, 2026;
2. Limited Review Report by the Statutory Auditors on the Unaudited Standalone & Consolidated Financial Results for the Quarter and Half year ended 30th September, 2026.
3. Unaudited Standalone and Consolidated Statement of Assets and Liabilities for the half year ended 30th September, 2026;
4. Unaudited Standalone and Consolidated Unaudited Statement of Cash Flow for the half year ended 30th September, 2026;

Which was considered and approved by the Board at their **03/2026-27** meeting held on **Thursday, 5th November, 2026**. The meeting of the board of directors commenced at 10.30 A.M. and concluded at 12.10 P.M.

An advertisement will also be published in widely circulated English and Hindi (Vernacular) newspaper in the prescribed format for that purpose.

We are also in process of filing the aforesaid financial results in the XBRL format within the stipulated time and same shall be hosted on the Website of the Company https://kritiindustries.com.
This is for your information and records.
Thanking you,
Yours Faithfully,
For, KRITI INDUSTRIES (INDIA) LIMITED

SHIV SINGH MEHTA Digitally signed by SHIV SINGH MEHTA
Date: 2026.11.05 16:30:00 +05'30'

SHIV SINGH MEHTA
CHAIRMAN AND MANAGING DIRECTOR
Encl: As aforesaid

M. Mehta & Co. (Audit Section)
CHARTERED ACCOUNTANTS

201, PRESIDENT TOWER,
MADHUMILAN SQUARE, INDORE-452001
PHONE : (O) 2523117, 2970700, 4676366
MOBILE : 93025-31713
EMAIL : audit@mmehtaco.com
website : www.mmehtaco.com

Independent Auditors Review Report on Interim Quarterly Financial Statements of KRITI INDUSTRIES (INDIA) LIMITED for the quarter / six months ended 30th September 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
KRITI INDUSTRIES (INDIA) LIMITED

1) We have reviewed the unaudited financial statements of **KRITI INDUSTRIES (INDIA) LIMITED** ("the Company") for the quarter/six month ended **30th September 2026** ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations'2015, as amended (the "Listing Regulations,2015"), which has been initialed by us for identification purposes.

2) This statement, 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 principal laid down in Indian Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, 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 Statement 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 statement is free of material misstatement. A review of interim financial and accounting matters, and applying analytical and accordance with Standards on Auditing 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 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects 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 has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore
Date: 05.11.2026

For **M Mehta & Company**
Chartered Accountants
Firm Registration No. 000957C

M. MEHTA & COMPANY * Chartered Accountants * INDORE

CA Nitin Bandi
Partner
M.No.400394
UDIN : 26400394FEYCJD3363

M. Mehta & Co. (Audit Section)
CHARTERED ACCOUNTANTS

201, PRESIDENT TOWER,
MADHUMILAN SQUARE, INDORE-452001
PHONE : (O) 2523117, 2970700, 4676366
MOBILE : 93025-31713
EMAIL : audit@mmehtaco.com
website : www.mmehtaco.com

Independent Auditor's Review Report on Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of KRITI INDUSTRIES (INDIA) LIMITED

1. We have reviewed the accompanying statement of consolidated financial results of **KRITI INDUSTRIES (INDIA) LIMITED** (The "holding company"), its subsidiary (the Holding Company and its subsidiary hereinafter referred to as the "Group"), and Associate company for the quarter/six months ended **30th September 2026** ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. These consolidated financial results are based on the consolidated financial statements for the quarter/six months ended **30th September 2026** prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act,2013 ('the Act') and prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars IR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10th August 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these Consolidate financial results based on our review of Consolidate financial results for the quarter/six months ended **30th September 2026.**

3. We conducted our review of the Consolidate Statement 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 consolidate statement is free of material misstatement. A review of interim financial and accounting matters, and applying analytical and accordance with Standards on Auditing 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. In our opinion and to the best of our information and according to the explanations given to us, the statement:

M. MEHTA & COMPANY Chartered Accountants INDORE

(i) Includes the unaudited results of the Subsidiary "Kriti Auto and Engineering Plastics Pvt. Ltd."

(ii) Includes the unaudited results of the Associate "FP Elite Energy Private Limited"

(iii) are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/FAC/62/2016 dated 5 July 2016 and CIR/IMD/DF1/69/2016 dated 10 August 2016 in this regard;

(iv) give a true and fair view in conformity with the aforesaid Indian Accounting Standards of the Consolidated Net Loss (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the quarter/Si months ended **30th September 2026**, subject to the fact that results of the associate are unreviewed/unaudited.

5. The statement also includes the Group's share of net loss after tax (net) of **Rs. 9.32 lacs** and total comprehensive income (net) of Rs. Nil for the quarter ended on **30th September 2026** as considered in the statement in respect of one associate based on their interim financial statements/financial information/financial results which has not been reviewed but certified by the management of the associate. According to information and explanations given to us by the Parent's management, these interim financial statements/financial information/financial results are not material to the group.

Place: Indore
Date: 05.11.2026

For **M Mehta & Company**
Chartered Accountants
Firm Registration No. 000957C

M. MEHTA & COMPANY * Chartered Accountants * INDORE

CA Nitin Bandi
Partner
M.N.400394
UDIN : 26400394NZWGAV4817

KRITI INDUSTRIES (INDIA) LIMITED

CIN:L25206MP1990PLC005732

Regd. Office:- "Mehta Chambers", 34, Siyaganj, Indore - 452 007 (M.P.)

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026

Rs.in Lakhs (Except Earning per Share)

Sr.No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME												
	(i) Revenue From Operations	11,031.79	17,311.16	8,573.49	28,342.95	30,979.05	58,736.73	11,031.79	17,311.16	8,573.47	28,342.95	30,979.04	58,736.73
	(ii) Other Income	23.19	35.40	89.53	58.59	158.69	399.98	24.50	35.94	106.98	60.44	177.15	403.22
	Total Income(i+ii)	**11,054.98**	**17,346.56**	**8,663.02**	28,401.54	31,137.74	59,136.72	**11,056.29**	17,347.10	8,680.45	28,403.40	31,156.19	59,139.96
2	EXPENSES												
	(a) Cost of materials consumed	10,899.44	7,274.23	7,108.81	18,173.66	21,990.50	47,661.97	10,899.44	7,274.23	7,108.81	18,173.66	21,990.50	47,661.97
	(b) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(2,631.43)	7,087.54	(546.80)	4,456.11	2,672.06	(2,643.64)	(2,631.43)	7,087.54	(546.80)	4,456.11	2,672.06	(2,643.64)
	(c) Employee benefits expense	926.61	907.62	926.97	1,834.23	1,916.58	3,773.11	926.61	907.62	926.97	1,834.23	1,916.58	3,773.11
	(d) Finance costs	285.48	397.32	362.39	682.80	830.86	1,546.46	268.98	381.25	362.39	650.23	815.07	1,483.03
	(e) Depreciation and amortization expense	462.29	473.88	424.84	936.17	811.36	1,675.89	462.29	473.88	424.84	936.17	811.36	1,675.89
	(f) Other expenses	2,111.75	1,509.10	1,490.89	3,620.86	3,296.72	6,433.87	2,112.53	1,509.39	1,491.21	3,621.92	3,297.27	6,454.55
	Total Expenses	12,054.14	17,649.70	9,767.10	29,703.84	31,518.08	58,447.64	12,038.41	17,633.91	9,767.42	29,672.33	31,502.84	58,404.89
3	Profit/(loss) before excptional item and tax	(999.16)	(303.14)	(1,104.08)	(1,302.30)	(380.34)	689.07	(982.12)	(286.81)	(1,086.98)	(1,268.93)	(346.65)	735.06
4	Exceptional item	-	-	-	-	-	454.55	-	-	-	-	-	454.55
5	**Profit/(loss) before tax (3-4)**	(999.16)	(303.14)	(1,104.08)	(1,302.30)	(380.34)	234.53	(982.12)	(286.81)	(1,086.98)	(1,268.93)	(346.65)	280.51
6	Tax expense:												
	(i) Current tax	-	-	-	-	-	202.75	4.29	4.11	4.59	8.40	8.56	214.32
	(ii) Deferred tax	(257.45)	(75.54)	(133.37)	(332.99)	(129.72)	(74.91)	(257.45)	(75.54)	(133.37)	(332.99)	(129.72)	(74.91)
	(iii) Income Tax related earlier year	-	-				-	-	-	-	-	-	-
	Total Tax Expenses (i+ii+iii)	(257.45)	(75.54)	(133.37)	(332.99)	(129.72)	127.84	(253.16)	(71.43)	(128.78)	(324.60)	(121.16)	139.42
7	**Net Profit/(Loss) for the period from continuing operations (5-6)**	(741.71)	(227.59)	(970.71)	(969.31)	(250.62)	106.68	(728.96)	(215.38)	(958.19)	(944.34)	(225.49)	141.10
8	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
9	Tax expense discontinued operations :												-
	(i) Current tax	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
10	Net Profit/(Loss) for the period from discontinued operations after tax(8-9)	-	-	-	-	-	-	-	-	-	-	-	-
11	**Net Profit/(Loss) for the period before shared Profit/(Loss) of Associate (7+10)**	(741.71)	(227.59)	(970.71)	(969.31)	(250.62)	106.68	(728.96)	(215.38)	(958.19)	(944.34)	(225.49)	141.10
12	Share in Net Profit /(Loss) of Associate	-	-	-	-	-	-	(9.32)	(5.70)	(9.49)	(15.03)	(16.34)	(28.13)
	Net Profit/(Loss) for the period from associate	-	-	-	-	-	-	(9.32)	(5.70)	(9.49)	(15.03)	(16.34)	(28.13)
13	**Profit After Tax**	(741.71)	(227.59)	(970.71)	(969.31)	(250.62)	106.68	(738.28)	(221.08)	(967.69)	(959.36)	(241.83)	112.96
14	Other Comprehensive Income												-
a	Items that will not be reclassified to Profit or Loss												-
	Remeasurement of Defined Benefit Plan	(1.47)	(1.47)	(2.07)	(2.94)	(4.14)	54.85	(1.47)	(1.47)	(2.07)	(2.94)	(4.14)	54.85
b	Items that will be reclassified to Profit or Loss												-
	Effective portion of Cash Flow Hedge												-
15	**Total Comprehensive Income for the period (11+12)**	(743.18)	(229.06)	(972.78)	(972.24)	(254.76)	161.53	(739.75)	(222.55)	(969.76)	(962.30)	(245.98)	167.82
16	Paid up Equity Share Capital (Face Value Re. 1 Per Share)	526.96	526.96	526.96	526.96	526.96	526.96	526.96	526.96	526.96	526.96	526.96	526.96
17	Earnings per equity share (of Re.1/- each) (not annualised):												
	(a) Basic	(1.41)	(0.43)	(1.84)	(1.84)	(0.48)	0.20	(1.40)	(0.42)	(1.84)	(1.82)	(0.46)	0.21
	(b) Diluted	(1.41)	(0.43)	(1.64)	(1.84)	(0.42)	0.20	(1.40)	(0.42)	(1.84)	(1.82)	(0.43)	0.22

M. MEHTA & COMPANY * Chartered Accountants * INDORE

Notes

1) The above results have been reviewed by the Audit Committee in it's meeting held on 4th Nov, 2026 and taken on record by the Board of Directors in its meeting held on 5th Nov, 2026.
2) The consolidated financial statements include result of (a) the wholly owned subsidiary (WOS) Kriti Auto and Engineering Plastics Pvt. Ltd and (b) Associate Company viz.FP Elite Energy Pvt. Ltd.
3) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
4) "The Group" has only one Business Segment – Plastics as per Ind AS 108 Operating Segments.
5) The figures for quarter ended on 30th September, 2026 and 30th September, 2025 are balancing figures between the unaudited figures reviewed for half year ended on 30th September 2026 and 30th September 2025 and the figure reviewed for quarter ended on 30th June, 2026 and 30th June, 2025 respectively.
6) The Exceptional item for the year ended on 31st March 2026 represents loss of Rs 377.54 lakhs on account of the estimated settlement of fire insurance claim and Rs 77.01 lakhs on account of New Labour Code 2025.
7) The statutory auditors have expressed an unmodified audit opinion.

M. MEHTA & COMPANY * Chartered Accountants * INDORE

For KRITI INDUSTRIES (INDIA) LIMITED

(SHIV SINGH MEHTA)
Chairman & Managing Director
DIN 00023523

Place :- Indore
Date:- 5th November, 2026

PART II

Standalone and Consolidated Statement of Assets and Liabilities

(Amount in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 30.09.2026	As at 31.03.2026	As at 30.09.2026	As at 31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	ASSETS				
1	**Non-current assets**				
	(a) Property, Plant and Equipment	18,404.17	19,506.01	18,404.17	19,506.01
	(b) Capital work-in-progress	535.01	749.79	535.01	749.79
	(c) Other Intangible assets	5.82	6.71	5.82	6.71
	(d) Financial Assets				
	(i) Investments	856.96	856.96	20.86	35.89
	(ii) Loans	-	-	-	-
	(ii) Other financial assets	376.68	394.58	376.68	394.58
	Non-current assets	**20,178.63**	**21,514.06**	**19,342.53**	**20,692.99**
2	**Current Assets**				
	(a) Inventories	14,304.57	19,571.50	14,304.57	19,571.50
	(b) Financial Assets				
	(i) Trade receivables	3,856.83	2,805.67	3,856.83	2,805.67
	(ii) Cash and cash equivalents	518.47	461.84	520.01	463.38
	(iii) Bank balances other than (ii) above	652.34	1,059.12	652.34	1,090.33
	(iv) Loans	-	-	-	-
	(c) Income tax assets (Net)	7.99	-	15.12	5.32
	(d) Other current assets	2,061.17	3,669.35	2,072.22	3,696.15
	Current assets	**21,401.37**	**27,567.48**	**21,421.09**	**27,632.35**
3	Non current asset held for sale	-	-	-	-
	TOTAL - ASSETS	**41,580.00**	**49,081.54**	**40,763.62**	**48,325.34**
	EQUITY AND LIABILITIES				
1	**Equity**				
	(a) Equity Share capital	526.96	526.96	526.96	526.96
	(b) Other Equity	20,573.51	21,544.44	20,736.83	21,697.82
	Equity	**21,100.47**	**22,071.40**	**21,263.79**	**22,224.78**
	LIABILITIES				
2	**Non-Current Liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	3,447.11	3,401.51	2,467.11	2,491.51
	(ia) Lease Liability	173.31	129.43	173.31	129.43
	(b) Deferred tax liabilities (Net)	538.70	871.69	538.70	871.69
	(c) Other non-current liabilities	416.34	401.80	416.34	401.80
	(d) Provisions	277.30	240.43	277.30	240.43
	Non-current liabilities	**4,852.76**	**5,044.86**	**3,872.76**	**4,134.86**
3	**Current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	4,594.88	6,446.75	4,594.88	6,446.75
	(ii) Lease Liability	64.19	43.84	64.19	43.84
	(ii)Trade payables				
	(a) Total outstanding dues of micro enterprises and small enterprises	376.98	95.54	376.98	95.54
	(b) Total outstanding dues of creditors other than micro and small enterprises	6,476.16	13,630.43	6,476.16	13,630.43
	(iii)Others	7.19	8.84	7.19	8.84
	(b) Other current liabilities	3,849.17	1,513.55	3,849.47	1,513.98
	(c) Provisions	239.65	207.79	239.65	207.79
	(d) Current tax liabilities (Net of Adv Tax & TDS)	18.55	18.55	18.55	18.55
	Current liabilities	**15,626.78**	**21,965.28**	**15,627.08**	**21,965.70**
4	Other advances received against non current assets held for sale.	-	-	-	-
	Total Equity and Liabilities	**41,580.00**	**49,081.54**	**40,763.63**	**48,325.34**

M. MEHTA & COMPANY
Chartered Accountants
INDORE

KRITI INDUSTRIES (INDIA) LTD., INDORE
CIN: L25206MP1990PLC005732
STATEMENT OF CASH FLOW AS ON 30.09.2026

(Amount in Lakhs)

Particulars	Standalone				Consolidated			
	Period ended 30.09.2026		Year ended 31.03.2026		Period ended 30.09.2026		Year ended 31.03.2026	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Cash Flow From Operating Activities								
Net Profit before Tax		(1,302.30)		234.53		(1,288.93)		280.51
Add: Loss/ (profit) from Discontinued Operations		-		-		-		-
Net Profit before Tax (Net of Discontinued Operations)		(1,302.30)		234.53		(1,288.93)		280.51
Adjustments for :								
Depreciation and Amortization Expenses	936.17		1,675.89		936.17		1,675.89	
(Profit)/ Loss on Sale of Property Plant & Equipments	-		(0.38)		-		(0.38)	
Financial Income	(57.99)		(243.99)		(59.85)		(246.56)	
OCI Income	(2.94)		54.85		(2.94)		54.85	
Employee Compensation	1.31		-		1.31		-	
Profit on Sale of Mutual Fund	-		(72.97)		-		(72.97)	
Trade Receivable written off (Net)	-		(19.11)		-		(19.11)	
Insurance Claim written off	-		377.54		-		377.54	
Expected credit Loss	19.39		14.41		19.39		14.41	
Financial Expense	682.80	1,578.75	1,546.46	3,332.69	650.23	1,544.32	1,483.03	3,266.69
Cash Operating Profit before working capital changes		276.45		3,567.22		275.39		3,547.20
(Increase) / Decrease in Inventories	5,266.93		(3,672.57)		5,266.93		(3,672.57)	
(Increase) / Decrease in Trade Receivables	(1,070.56)		2,060.81		(1,070.56)		2,060.81	
(Increase) / Decrease in Deposit given	-		-		-		-	
(Increase) / Decrease in Other Current Assets	1,608.18		(132.28)		1,623.93		(150.17)	
(Increase) / Decrease in Loan Given	-		-		-		-	
(Increase) / Decrease in other Financial assets	17.90		(21.19)		17.90		(4.94)	
Increase / (Decrease) in Trade Payables	(6,872.82)		781.69		(6,872.82)		781.69	
Increase / (Decrease) in Other Financial Liabilities	18.70		4.86		18.70		4.86	
Increase / (Decrease) in Other Current Liabilities	2,335.62		(678.61)		2,335.50		(698.75)	
Increase / (Decrease) in Provisions	68.74		37.34		68.74		37.34	
Increase / (Decrease) in Other Tax Liabilities	0.00		18.55		0.00		18.55	
		1,372.69		(1,601.41)		1,388.33		(1,623.18)
Tax Paid		(7.99)		127.74		(18.20)		110.85
Net Cash From Operating Activities (A)		1,641.15		2,093.56		1,645.52		2,034.87
Cash Flow From Investing Activities								
Financial Income	57.99		243.99		59.85		246.56	
Sale Proceed Of Property Plant & Equipments (Net)	-		19.58		-		19.58	
Purchase of Property, Plant & Equipment including CWIP Net of Govt. Grant.	381.35		(3,430.08)		381.35		(3,430.08)	
Purchase of Intangible assets including WIP	0.00		(5.25)		0.00		(5.25)	
Advance received against Property Plant & Equipments held for sale (Net)	-		-		-		-	
Investment in Fixed Deposits against margin money	406.79		1,769.72		437.99		1,767.88	
(Increase) / Decrease in Non Current Investment	-		413.97		15.03		442.10	
Profit/ (Loss) on sale of assets of discontinued operation	-				(15.03)		(28.13)	
Add: Loss/ (profit) from Discontinued Operations	-		-		-		-	
Net Cash Used In Investing Activities (B)		846.13		(988.07)		879.19		(987.33)
Cash Flow From Financing Activities								
Proceeds from Long Term Borrowings	-		-		-		-	
Repayment of Long Term Borrowings	45.60		(121.83)		(24.40)		(126.83)	
Net Increase / (Decrease) in Long Term Borrowings	45.60		(121.83)		(24.40)		(126.83)	
Increase / (Decrease) in Other Non Current Liability	58.42		(107.56)		58.42		(107.56)	
Increase / (Decrease) in Short Term Borrowings	(1,851.87)		(768.19)		(1,851.87)		(768.19)	
Dividend Paid on Equity Shares	-		-		-		-	
Proceeds from Non Convertible share warrants	-		1,893.06		-		1,893.06	
Proceeds from Issue of Share Capital	-		-		-		-	
Financial Expenses	(682.80)		(1,546.46)		(650.23)		(1,483.03)	
Net Cash Used In Financing Activities (C)		(2,430.65)		(650.98)		(2,468.08)		(592.55)
Net Decrease In Cash and Cash Equivalents (A + B + C)		56.63		454.51		56.63		455.00
ADD :Cash and cash equivalents - Opening		461.84		7.33		463.38		8.40
Cash and cash equivalents - Closing		518.47		461.84		520.01		463.38

Footnote to Cash Flow Statement:

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Particulars	Period ended 30.09.2026	Year ended 31.03.2026	Period ended 30.09.2026	Year ended 31.03.2026
Cash & Cash Equivalents				
Balances with Banks				
Current Account	4.46	50.28	5.98	51.81
FDRs	510.62	400.00	510.62	400.00
Cash on hand	3.39	11.56	3.41	11.57
Total of Cash & Cash Equivalent	518.47	461.84	520.01	463.38

M. MEHTA & COMPANY * Chartered Accountants * INDORE