KSHITIJ Polyline Ltd.
WORLD CLASS PRODUCTS
Regd. Office: Office No. 33, Dimple Arcade, Near Sai Dham Temple, Thakur Complex, Kandivali East, Mumbai – 400101
Mfg. Unit: Survey No. 110/1/13-14 & 11-12, Amli Village, 66. K.V.A. Road, Opp. Lane to Silvassa Municipal Council, Silvassa (U.T) of Dadra and Nagar Haveli and Daman and Diu – 396230
Email: info@kshitijpolyline.co.in | Website: www.kshitijpolyline.co.in | Tel: +91-22-45144087/46076837
CIN: L25209MH2008PLC180484

Date: November 5, 2026

To,
The General Manager,
Capital Market (Listing)
National Stock Exchange of India Ltd
Address: Exchange Plaza, Bandra-Kurla Complex,
Bandra (East), Mumbai-400051.

Symbol: KSHITIJPOL

Subject: Disclosure under Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held today i.e., Thursday, November 05, 2026, inter alia considered and approved the following matter(s)

1. Approved the Un-Audited (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2026, along with Limited Review Report pursuant to Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

   A copy of the said Un-audited Financial Results along with Limited Review Report is attached herewith and also being uploaded on the Company's website at https://www.kshitijpolyline.co.in/investors.html.

   The board meeting concluded at 19:07

Request you to kindly take the aforementioned information on your records.

For Kshitij Polyline Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.11.05 19:22:36 +05'30'

Mahendra Kumar Jain
Director
DIN: 09765526
Address: Office no. 33, Dimple Arcade,
Near Sai Dham Temple, Thakur Complex,
Kandivali East, Mumbai – 400101.

VRCA & Associates
CHARTERED ACCOUNTANTS

: +91- 7383796096
: vrca1977@gmail.com
: kabrahmbhatt@gmail.com

CA. Krunal Brahmbhatt
CA. Hiral Brahmbhatt
CA. Brijesh Vithalani
CA. Akshay Shah
CA. Kirti Jadhav
CA. Vidhi Devani
CA. Venugopal Shastri
CA. Vaibhav Goel

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT FOR THE HALF YEARLY PERIOD ENDED SEPTEMBER, 2026 UNAUDITED STANDALONE FINANCIAL RESULTS OF KSHITIJ POLYLINE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

We have reviewed the accompanying statement of unaudited standalone financial results of **Kshitij Polyline Limited** for the period ended 30/09/2026. The statement submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

This statement is the responsibility of the Company's Management and has been 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, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

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 accounting practices and policies has not disclosed the information required to be disclosed in term of Section 133 of the Companies Act, 2013 including the manner in which it is to be disclosed, or that it contains any material misstatement.

VRCA & ASSOCIATES
CHARTERED ACCOUNTANT

Vaibhav

CA VAIBHAV GOEL
Membership No.:626644
FRN: 104727W
UDIN: 26626644GJTJTW7913

VRCA & ASSOCIATES • FRN NO. 104727W • Chartered Accountants

Place: Vadodara
Date: 05/11/2026

KSHITIJ POLYLINE LIMITED

Office No. 33, Dimple Arcade, Near Sai Dham Temple, Asha Nagar, Thakur Complex, Kandivali (East), Mumbai - 400101
CIN: L25209MH2008PLC180484
Email: kshitij123@hotmail.com Web Site : www.kshitijpolyline.co.in

(UNAUDITED) (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lacs)

Sr. No.	Particulars	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
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1,605.48	1,433.96	1,196.54	3,039.43	2,106.96	4,475.05
2	Other Income	84.67	87.39	85.63	172.06	135.59	217.40
3	**Total income (1+2)**	1,690.15	1,521.35	1,282.17	3,211.49	2,242.55	4,692.45
4	**Expenses**						
	a) Cost of material consumed	1,407.84	1,168.94	1,087.03	2,576.77	1,712.18	3,731.30
	b) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	(134.03)	(46.84)	(147.63)	(180.87)	(147.63)	(701.24)
	c) Employee benefits expense	160.63	134.98	154.40	295.61	291.54	639.37
7)	d) Finance costs	65.44	56.16	47.42	121.60	93.41	142.70
	e) Depreciation	103.09	66.87	65.78	169.96	115.28	260.65
	f) Other expenses	44.91	59.02	39.12	103.92	108.37	222.73
	Total expenses	1,647.87	1,439.13	1,246.12	3,087.00	2,173.15	4,295.51
5	**Profit/ (Loss) before exceptional items and tax (3-4)**	**42.28**	**82.21**	**36.05**	**124.49**	**69.39**	**396.94**
6	Exceptional items	-	-	-			-
7	**Profit/(Loss) before tax (5-6)**	**42.28**	**82.21**	**36.05**	**124.49**	**69.39**	**396.94**
8	Tax expenses :						
	Current tax- current year	-	-	-	-	-	-
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	41.75
9	**Profit/ (Loss) for the period (7-8)**	**42.28**	**82.21**	**36.05**	**124.49**	**69.39**	**355.19**
1 Nover	Other Comprehensive Income - (OCI) -(net of tax)	-	-	-			-
11	**Total Comprehensive Income/(Expense) for the period (9+10)**	**42.28**	**82.21**	**36.05**	**124.49**	**69.39**	**355.19**
12	Paid-up equity share capital (face value of Rs.2/- each)	4,282.64	3,084.90	3,084.90	4,282.64	3,084.90	3,084.90
13	Reserves and Surplus excluding Revaluation reserves	3,965.83	3,193.95		3,965.83	2,902.57	3,189.35
14	**Basic & Diluted earning per share (face value of Rs.2/- each)***	0.02	0.05	0.02	0.06	0.04	0.23
13	**Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.2/- each)**	0.02	0.05	0.02	0.06	0.04	0.23

* Not annualised, except year end basic and diluted EPS

Notes : -

1.

2. Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
3. The Company has only one business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is not applicable to Company.

For Kshitij Polyline Limited

MAHENDRA KUMAR JAIN — Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.11.05 19:22:54 +05'30'

Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 09765526
Place: Mumbai,
Date : November 5, 2026

VINEETA JAIN — Digitally signed by VINEETA JAIN Date: 2026.11.05 19:25:54 +05'30'

Vineeta Jain
Whole time Director
DIN: 10481057
Place : Mumbai
Date : November 5, 2026

KSHITIJ POLYLINE LIMITED
Office No. 33, Dimple Arcade, Near Sai Dham Temple, Asha Nagar, Thakur Complex, Kandivali (East), Mumbai - 400101
CIN No. L25209MH2008PLC180484 Email Id : kshitij123@hotmail.com Website : www.kshitijpolyline.co.in

NOTES :-

1) The Company has presented its financial results under India Accounting Standards ("Ind AS") w.e.f. April 1,2021 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34

2) The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on November 5,2026

3) The financial results and other financial / segment information for the quarter ended and Half year ended September 30,2026 have already been reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligience and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.

4) During the Quarter there was no complaints from the Investors

5) Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.

6) The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 5th November, 2026.

7) The Company has only one reportable segment (i:e manufacturing of PP, PVC profiles, other stationery Items)

For Kshitij Polyline Limited

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.11.05 19:23:09 +05'30'

Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 9765526
Place: Mumbai,
Date : November 5, 2026

VINEETA JAIN
Digitally signed by VINEETA JAIN
Date: 2026.11.05 19:26:14 +05'30'

Vineeta Jain
Whole time Director
DIN: 10481057
Place : Mumbai
Date : November 5, 2026

Dated: November 5, 2026

KSHITIJ POLYINE LIMITED
CIN: 26209MH200BPLC180484
(UNAUDITED) (STANDALONE) BALANCE SHEET AS AT SEPTEMBER 30, 2026

	Note	As at September 30, 2026	As at March 31, 2026
A) ASSETS			
Non-current assets			
a) Property, plant and equipment	2	1,507.66	1,582.37
b) Right-of-use assets	3	85.16	117.09
d) Financial assets			
i) Investments	4	227.13	227.13
ii) Other financial assets	5	65.20	68.78
e) Other non-current assets	6	220.00	220.00
Total non-current assets		**2,105.15**	**2,215.37**
Current assets			
a) Inventories	7	1,727.75	1,546.88
b) Financial assets			
i) Trade receivables	8	910.04	598.12
ii) Cash and cash equivalents	9	59.79	23.81
iv) Other financial assets	10	4,817.67	4,060.36
c) Other current assets	11	277.85	374.75
Total current assets		**7,793.10**	**6,603.92**
Total Assets		**9,898.25**	**8,819.29**
B) EQUITY AND LIABILITIES			
EQUITY			
a) Equity share capital	12	4,282.64	3,084.90
b) Other equity	13	3,968.83	3,189.35
Total equity		**8,251.46**	**6,274.25**
LIABILITIES			
Non-current Liabilities			
a) Financial liabilities			
i) Lease liabilities	32 C	24.99	64.87
ii) Long term borrowings	14	-	-
b) Provisions	17	-	21.75
c) Deferred tax liabilities (net)		73.64	73.64
Total non-current liabilities		**98.62**	**160.26**
Current Liabilities			
a) Financial liabilities			
i) Lease liabilities	32 C	69.03	60.58
ii) Short Term Borrowings		645.83	1,708.41
ii) Trade payables			
(a) total outstanding dues of micro and small enterprises			-
(b) total outstanding dues other than ii (a) above	15	681.02	460.25
iii) Other financial liabilities	16	3.26	9.26
b) Provisions	17	81.60	107.73
d) Other current liabilities	18	67.42	38.55
Total current liabilities		**1,548.17**	**2,384.78**
Total liabilities		**1,646.79**	**2,545.04**
Total equity and liabilities		**9,898.25**	**8,819.29**
Summary of Significant Accounting Policies	1		
See accompanying notes to the financial statements	2-5		

As per our report of even date attached

For and on behalf of Board of
Kshitij Polyline Limited
CIN:26209MH200BPLC180484

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.11.05 19:23:22 +05'30'

Mahendra Kumar Jain
Director & CFO
DIN: 09765526
Place: Mumbai

VINEETA JAIN
Digitally signed by VINEETA JAIN
Date: 2026.11.05 19:26:27 +05'30'

Vineeta Jain
Whole time Director
DIN: 10481057
Place: Mumbai

KSHITIJ POLYINE LIMITED
(UNAUDITED) (STANDALONE) STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

		Half Year ended September 30, 2026	Year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Exceptional Items And Income Tax		**124.50**	**396.94**
Adjustments for :			
Financial Costs		121.60	142.70
Depreciation and Amortization		169.96	260.65
Other comprehensive income		-	-
Interest Income		(162.64)	(188.34)
		253.42	**611.95**
Change in working capital			
(Increase) | Decrease In trade receivables		(311.92)	(104.31)
(Increase) | Decrease In other financial assets		(753.74)	(215.56)
(Increase) | Decrease In other non current assets		-	-
(Increase) | Decrease In other current assets		96.90	147.06
(Increase) | Decrease In inventories		(180.87)	(701.24)
Increase | (Decrease) In trade payables		220.77	283.73
Increase | (Decrease) In other financial liabilities		(6.00)	(74.94)
Increase | (Decrease) In provisions		(47.88)	32.70
Increase | (Decrease) In other non current liabilities		-	-
Increase | (Decrease) In other current liabilities		28.87	(69.31)
Cash generated from operations		**(700.45)**	**(89.92)**
Income taxes paid (net of refund)		-	-
Net cash inflow from operating activities	**(A)**	**(700.45)**	**(89.92)**
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Investments		-	(1,995.63)
Acquiruing right to use (net)		0.00	-
Purchase of property, plant and equipment		(63.32)	(935.93)
Sale of property, plant and equipment		0.00	4.25
Interest Income		162.64	188.34
Net cash outflow from investing activities	**(B)**	**99.32**	**-2,738.97**
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Interest paid		-	-
Long Term Borrowings availed		-	(1.27)
Short Term Borrowings repaird		(1,062.58)	450.59
Lease Liabilities		(31.43)	(57.29)
Finance Cost		(121.60)	(142.70)
Proceeds from fresh issue of share capital		1,852.72	2,581.28
Disbursement of loan			-
Payment for lease liabilities			-
Net cash (outflow) from financing activities	**(C)**	**637.11**	**2,830.61**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		**35.99**	**1.72**
Cash and cash equivalents at the beginning of the year		23.80	22.08
Cash and cash equivalents at the end of the year		**59.79**	**23.80**

KSHITIJ POLYINE LIMITED
(UNAUDITED) (STANDALONE) STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Contd..)

	As at September 30, 2026	As at March 31, 2026
Cash and cash equivalents		
In current account	42.50	9.62
Cash at hand	17.28	14.18
Deposits with maturity of less than three months (includes Interest accrued but not due)	-	-
	59.79	**23.80**

Notes:

1 The above Statement of cash flows has been prepared under the "Indirect Method" set out in the Ind AS - 7 on statement of cash flows as notified under Companies (Indian Accounting Standards) Rules, 2015.

For and on behalf of Board of
Kshitij Polyline Limited
CIN:26209MH200BPLC180484

MAHENDRA KUMAR JAIN
Digitally signed by MAHENDRA KUMAR JAIN
Date: 2026.11.05 19:23:36 +05'30'

VINEETA JAIN
Digitally signed by VINEETA JAIN
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Mahendra Kumar Jain
Director & CFO
DIN: 09765526
Place : Mumbai

Vineeta Jain
Whole time Director
DIN: 10481057
Place : Mumbai

VRCA & Associates
CHARTERED ACCOUNTANTS

: +91- 7383796096
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CA. Krunal Brahmbhatt
CA. Hiral Brahmbhatt
CA. Brijesh Vithalani
CA. Akshay Shah
CA. Kirti Jadhav
CA. Vidhi Devani
CA. Venugopal Shastri
CA. Vaibhav Goel

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT FOR THE HALF YEARLY PERIOD ENDED SEPTEMBER, 2026 UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KSHITIJ POLYLINE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

We have reviewed the accompanying statement of unaudited consolidated financial results of **Kshitij Polyline Limited** for the period ended 30/09/2026. The statement submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

This statement is the responsibility of the Company's Management and has been 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, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

We did not review the financial information of the subsidiary and associate included in the accompanying Statement. This financial information has been certified by the management and is unaudited. Our conclusion on the Statement, in so far as it relates to such amounts and disclosures included in respect of the subsidiary(ies) and associate(s), is based solely on such unaudited financial information provided by the management.

Based on our review conducted as above, and except for the matter described in the paragraph 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 applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Section 133 of the Companies Act, 2013, including the manner in which it is to be disclosed, or that it contains any material misstatement.

VRCA & ASSOCIATES • Chartered Accountants • FRN NO. 104727W

VRCA & ASSOCIATES
CHARTERED ACCOUNTANT

Vaibhav

CA VAIBHAV GOEL
Membership No.:626644
FRN: 104727W
UDIN: 26626644MBNJJN6672



Place: Vadodara
Date: 05/11/2026

KSHITIJ POLYLINE LIMITED

Office No. 33, Dimple Arcade, Near Sai Dham Temple, Asha Nagar, Thakur Complex, Kandivali (East), Mumbai - 400101
CIN: L25209MH2008PLC180484
Email: kshitij123@hotmail.com Web Site : www.kshitijpolyline.co.in

(UNAUDITED) (CONSOLIDATED) FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED 30TH SEPTEMBER, 2026

(Rs. in Lacs)

Sr. No.	Particulars	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
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1,608.65	1,434.70	1,196.54	3,043.34	2,106.96	4,475.05
2	Other income	91.85	60.47	85.63	152.33	135.59	218.46
3	**Total income (1+2)**	1,700.50	1,495.17	1,282.17	3,195.67	2,242.55	4,693.51
4	**Expenses**						
	a) Cost of material consumed	1,407.10	1,169.68	1,087.03	2,576.77	1,712.18	3,731.30
	Changes in inventories of finished goods work-in-progress and Stock -in-						
	b) Trade	(130.12)	(46.84)	(147.63)	(176.96)	(147.63)	(701.24)
	c) Employee benefits expense	160.63	134.98	154.40	295.61	291.54	639.37
	d) Finance costs	66.58	56.16	47.42	122.74	93.41	142.70
	e) Depreciation	103.09	66.87	65.78	169.96	115.28	260.65
	f) Other expenses	48.24	59.02	39.42	107.26	109.17	223.93
	Total expenses	1,655.51	1,439.87	1,246.42	3,095.38	2,173.95	4,296.72
5	**Profit before share of profit in associates, exceptional items and tax (3-4)**	**44.99**	**55.30**	**35.75**	**100.29**	**68.60**	**396.80**
6	**Share of profit/(Loss) in associates and Joint Venture**	**(8.81)**	**(8.36)**	**15.73**	**(17.17)**	**27.73**	32.25
7	**Profit/(Loss) before tax (5-6)**	**36.18**	**46.94**	**51.48**	**83.12**	**96.33**	**429.05**
8	Exceptional items	-	-	-	-		-
9	**Profit/(Loss) before tax (7-8)**	**36.18**	**46.94**	**51.48**	**83.12**	**96.33**	**429.05**
10	Tax expenses :						
	Current tax- current year	-	-	-	-	-	-
	prior year	-	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	-	-	-	41.76
	Total Tax Expenses	-	-	-	-	-	**41.76**
11	**Profit/ (Loss) for the period (7-8)**	**36.18**	**46.94**	**51.48**	**83.12**	**96.33**	**387.29**
12	**Other Comprehensive Income Net of Taxes**	**(34.72)**	-	-	(34.72)		-
13	**Total Comprehensive Income/(Expense) for the period (11+12)**	**1.46**	**46.94**	**51.48**	**48.40**	**96.33**	**387.29**
14	Paid-up equity share capital (face value of Rs.2/- each)	3,084.90	3,084.90	3,084.90	3,084.90	3,084.90	3,084.90
15	Reserves and Surplus excluding Revaluation reserves	2,719.26	3,266.95	4,637.18	5,986.21	5,986.21	3,220.01
16	**Basic & Diluted earning per share (face value of Rs.2/- each)***	0.02	0.03	0.03	0.05	0.06	0.25
17	**Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.2/- each)**	0.02	0.03	0.03	0.05	0.06	0.25

* Not annualised, except year end basic and diluted EPS

Notes : -

1. The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 5th November, 2026.
2. Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
3. The Company has only one business segment, disclosure under Ind AS 108 on "Segment Reporting" issued by the ICAI is not applicable to Company.

For Kshitij Polyline Limited

MAHENDRA KUMAR JAIN Digitally signed by MAHENDRA KUMAR JAIN Date: 2026.11.05 19:23:50 +05'30'

Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 09765526
Place: Mumbai,
Date : November 5, 2026

VINEETA JAIN Digitally signed by VINEETA JAIN Date: 2026.11.05 19:26:53 +05'30'

Vineeta Jain
Whole time Director
DIN: 10481057
Place: Mumbai
Date : 5th November 2026

KSHITIJ POLYLINE LIMITED
Office No. 33, Dimple Arcade, Near Sai Dham Temple, Asha Nagar, Thakur Complex, Kandivali (East), Mumbai - 400101
CIN No. L25209MH2008PLC180484 Email Id : kshitij123@hotmail.com Website : www.kshitijpolyline.co.in

NOTES :-

1) The Company has presented its financial results under India Accounting Standards ("Ind AS") w.e.f. April 1,2021 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34.

2) The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on November 5, 2026

3) The financial results and other financial / segment information for the quarter ended and half year ended September 30,2026 have already been reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligience and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.

4) During the Quarter there was no complaints from the Investors .

5) Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.

6) The Company has only one reportable segment (i:e manufacturing of PP, PVC profiles, other stationery Items).

For Kshitij Polyline Limited

MAHENDRA KUMAR JAIN
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Date: 2026.11.05 19:24:01 +05'30'

Mahendra Kumar Jain
Chairman, Director & CFO
DIN : 09765526
Place: Mumbai,
Date : November 5, 2026

VINEETA JAIN
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Date: 2026.11.05 19:27:06 +05'30'

Vineeta Jain
Whole time Director
DIN: 10481057
Place: Mumbai
Date : 5th November 2026

KSHITIJ POLYINE LIMITED
CIN: 26209MH200BPLC180484
(UNAUDITED) (CONSOLIDATED) BALANCE SHEET AS AT SEPTEMBER 30, 2026

	Note	As at September 30, 2026	As at March 31, 2026
A) ASSETS			
Non-current assets			
a) Property, plant and equipment	2	1,507.66	1,582.37
b) Right-of-use assets	3	85.16	117.09
d) Financial assets		-	
i) Investments	4	2,451.54	249.37
ii) Other financial assets	5	65.20	68.78
e) Other non-current assets	6	220.00	220.00
Total non-current assets		**4,329.56**	**2,237.62**
Current assets			
a) Inventories	7	1,727.75	1,546.87
b) Financial assets		-	
i) Trade receivables	8	929.92	619.59
ii) Cash and cash equivalents	9	74.73	25.16
iv) Other financial assets	10	2,551.72	4,090.46
c) Other current assets	11	277.85	374.75
Total current assets		**5,561.96**	**6,656.84**
Total Assets		**9,891.52**	**8,894.46**
B) EQUITY AND LIABILITIES			
EQUITY			
a) Equity share capital	12	4,282.64	3,084.90
b) Other equity	13	3,957.89	3,220.01
c) Non Controlling Interest	14	3.98	-
Total equity		**8,244.51**	**6,304.91**
LIABILITIES			
Non-current Liabilities			
a) Financial liabilities			
i) Lease liabilities	32 C	24.99	64.87
ii) Long term borrowings	15	-	44.11
b) Provisions	18	-	21.75
c) Deferred tax liabilities (net)		73.64	73.64
Total non-current liabilities		**98.62**	**204.37**
Current Liabilities			
a) Financial liabilities			
i) Lease liabilities	32 C	69.03	60.58
ii) Short Term Borrowings		645.83	1,708.41
ii) Trade payables		-	
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues other than ii (a) above	16	681.07	460.25
iii) Other financial liabilities	17	3.26	9.26
b) Provisions	18	81.76	108.14
d) Other current liabilities	19	67.42	38.55
Total current liabilities		**1,548.38**	**2,385.18**
Total liabilities		**1,647.00**	**2,589.55**
Total equity and liabilities		**9,891.52**	**8,894.46**
Summary of Significant Accounting Policies	1		
See accompanying notes to the financial statements	2-5		

For and on behalf of Board of
Kshitij Polyline Limited
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VINEET A JAIN
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Date: 2026.11.05 19:27:20 +05'30'

Mahendra Kumar Jain
Director & CFO
DIN: 09765526
Place: Mumbai

Vineeta Jain
Whole time Director
DIN: 10481057
Place: Mumbai

KSHITIJ POLYINE LIMITED
(UNAUDITED) (CONSOLIDATED) STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

		Half Year ended September 30, 2026	Year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Exceptional Items And Income Tax		**100.29**	**396.80**
Adjustments for :			
Financial Costs		122.74	142.70
Depreciation and Amortization		169.96	260.65
Other comprehensive income		-	-
Interest Income		(152.33)	(189.40)
		240.66	**610.75**
Change in working capital			
(Increase) | Decrease In trade receivables		(310.33)	(104.31)
(Increase) | Decrease In other financial assets		1,542.32	(217.41)
(Increase) | Decrease In other non current assets		-	-
(Increase) | Decrease In other current assets		96.90	147.06
(Increase) | Decrease In inventories		(180.88)	(701.24)
Increase | (Decrease) In trade payables		220.82	284.56
Increase | (Decrease) In other financial liabilities		(6.00)	(74.94)
Increase | (Decrease) In provisions		(48.13)	33.72
Increase | (Decrease) In other non current liabilities		-	-
Increase | (Decrease) In other current liabilities		28.87	(69.31)
Cash generated from operations		**1,584.22**	**(91.13)**
Income taxes paid (net of refund)		-	-
Net cash inflow from operating activities	**(A)**	**1,584.22**	**(91.13)**
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Investments		(2,219.52)	(1,995.63)
Acquiruing right to use (net)		-	-
Purchase of property, plant and equipment		(63.33)	(935.94)
Sale of property, plant and equipment		-	4.25
Interest Income		152.33	189.40
Net cash outflow from investing activities	**(B)**	**(2,130.52)**	**(2,737.92)**
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Long Term Borrowings availed		(44.11)	(0.06)
Short Term Borrowings repaid		(1,062.58)	450.59
Lease Liabilities		(31.43)	(57.29)
Finance Cost		(122.74)	(142.70)
Proceeds from fresh issue of share capital		1,852.72	2,581.28
Non Controlling Interest		3.98	
Disbursement of loan		-	-
Payment for lease liabilities		-	-
Net cash (outflow) from financing activities	**(C)**	**595.86**	**2,831.83**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		**49.57**	**2.78**
Cash and cash equivalents at the beginning of the year		25.16	22.38
Cash and cash equivalents at the end of the year		**74.73**	**25.16**

KSHITIJ POLYINE LIMITED
(UNAUDITED) (CONSOLIDATED) STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (Contd..)

		As at March 31, 2026
Cash and cash equivalents		
In current account	57.43	10.98
Cash at hand	17.30	14.18
Deposits with maturity of less than three months (includes Interest accrued but not due)	-	-
	74.73	**25.16**

Notes:

1 The above Statement of cash flows has been prepared under the "Indirect Method" set out in the Ind AS - 7 on statement of cash flows as notified under Companies (Indian Accounting Standards) Rules, 2015.

For and on behalf of Board of
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