

To,  
The Manager —Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, C I Block G, Bandra Kurla Complex,  
Bandra (East), Mumbai -400051, Maharashtra, India

May 30, 2026

**(Scrip Symbol: KRISHCA)**

Dear Sir / Madam,

**Subject: Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) - Outcome of Board Meeting held today, Saturday, May 30<sup>th</sup> 2026**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their meeting held today i.e. Saturday, 30<sup>th</sup> May, 2026 inter-alia considered and approved the following businesses:

1. The Audited Financial Statements (Standalone and Consolidated) of the Company for the financial year ended 31st March, 2026 and the Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year and Year ended 31st March, 2026. Pursuant to Regulation 33 of SEBI LODR, a copy of Audited Standalone & Consolidated Financial results for the half year and year ended 31st March 2026 along with Auditor's Report with unmodified opinion and a declaration in that regard are enclosed herewith.
2. The Board's Report for the year ended March 31, 2026.
3. Appointment and fix the remuneration of M/s N. Sivashankaran & Co., Cost Accountant as a Cost Auditor of the company for the financial year 2026-27. The brief profile of M/s N. Sivashankaran & Co. as per Regulation 30 read with Part A of Schedule III of SEBI LODR Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed in Annexure 1.
4. Statement of Deviations/ Variations for the proceeds of Preferential Issue of Convertible Warrants for the quarter and year ended March 31, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015 along with the Certificate in this regard issued by the Statutory Auditor, a copy of the said Certificate is enclosed herein.

The meeting commenced at 04:30 p.m. and concluded at 10:30 p.m.

Kindly acknowledge and take the same on records.

Thanking you

**Yours Faithfully,**  
**For Krishca Strapping Solutions Limited**

**Diya Venkatesan**  
**Company Secretary & Compliance Officer**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS  
FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

To the Members of **KRISHCA STRAPPING SOLUTIONS LIMITED**

1. We have reviewed the accompanying Statement of Standalone audited Financial Results of **KRISHCA STRAPPING SOLUTIONS LIMITED** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For LVA & Associates**

FRN: 325977E

Chartered Accountants

**Monish**  
**Gupta**

Digitally signed  
by Monish Gupta  
Date: 2026.05.30  
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CA Monish Gupta D

Memb No. 230115

UDIN: 26230115MRQWJS7208

Place: Chennai

Date: 30.05.2026

**KRISHCA STRAPPING SOLUTIONS LIMITED**  
Formerly Known as KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED  
CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU- 631203  
email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

**Standalone Financial Results**

(₹ in Lakhs)

Particulars	For the Half year ended			For the year ended	
	31 March 2026	30 September 2025	31 March 2025	31 March 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	14,110.17	9,254.78	8,561.92	23,364.95	14,920.21
II Other Income	134.37	22.88	162.40	157.25	188.16
III <b>Total Income (I+II)</b>	<b>14,244.54</b>	<b>9,277.66</b>	<b>8,724.31</b>	<b>23,522.20</b>	<b>15,108.37</b>
IV <b>Expenses</b>					
Cost of Materials Consumed	8,871.76	6,055.44	3,495.76	14,927.20	8,018.31
Purchases of Stock-in-Trade	3,026.42	1,012.00	2,597.26	4,038.42	2,597.26
Changes in Inventories of Finished Goods	-816.30	-494.28	-277.55	-1,310.58	-272.18
Changes in Inventories of Work-in-Progress	-9.86	9.86	-9.86	-	-9.86
Changes in Inventories of Stock-in-Trade	359.54	-359.54	-0.00	-	32.07
Employee Benefits Expenses	1,000.62	522.66	389.86	1,523.28	1,085.25
Other Direct Expenses	-764.47	764.47	794.73	-	-
Finance Costs	335.49	252.98	237.38	588.47	370.24
Depreciation & Amortisation Expenses	434.04	400.86	387.27	834.90	475.99
Other Expenses	1,055.66	258.13	245.38	1,313.79	1,213.29
<b>Total Expenses (IV)</b>	<b>13,492.91</b>	<b>8,422.58</b>	<b>7,860.23</b>	<b>21,915.49</b>	<b>13,510.36</b>
V <b>Profit Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>751.64</b>	<b>855.08</b>	<b>864.08</b>	<b>1,606.72</b>	<b>1,598.01</b>
VI Exceptional Items	-	-	-	-	-
VII <b>Profit before extraordinary items and tax (V-VI)</b>	<b>751.64</b>	<b>855.08</b>	<b>864.08</b>	<b>1,606.72</b>	<b>1,598.01</b>
VIII Extraordinary items	-	-	-	-	-
IX <b>Profit before tax (VII-VIII)</b>	<b>751.64</b>	<b>855.08</b>	<b>864.08</b>	<b>1,606.72</b>	<b>1,598.01</b>
X <b>Tax Expense:</b>					
(1) Current Tax	228.65	259.53	266.73	488.18	412.04
(2) Deferred Tax	-65.62	-22.46	-54.01	-88.08	-9.85
(3) MAT Credit Entitlement	-	-	-	-	-
(4) Tax Adjustment of Earlier Years	46.04	-	21.49	46.04	21.49
XI <b>Profit ( Loss) for the period from continuing operations (IX-X)</b>	<b>542.56</b>	<b>618.01</b>	<b>629.88</b>	<b>1,160.57</b>	<b>1,174.34</b>
XII <b>Profit ( Loss) for the period from discontinuing operations</b>	-	-	-	-	-
XIII Tax expenses of discontinuing operations	-	-	-	-	-
<b>Profit ( Loss) for the period from discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-	-
XIV <b>Profit/(Loss) For The Period (XI+XIV)</b>	<b>542.56</b>	<b>618.01</b>	<b>629.88</b>	<b>1,160.57</b>	<b>1,174.34</b>
XVI <b>Earnings per share: Not Annualised for the half year</b>					
(1) Basic (in Rs.)	3.73	4.35	4.44	7.99	8.65
(2) Diluted (in Rs.)	3.54	4.12	4.20	7.99	8.33
XVII <b>Paid up Equity Share Capital</b>					
Total No. of Shares (Weighted Average)	1,45,46,512.03	1,41,95,784.97	1,41,90,000.00	1,43,70,668.05	1,34,29,123.29
Face Value of Per Share (in Rs.)	10.00	10.00	10.00	10.00	10.00

Notes are an Integral Part of the Financial results

for and on behalf of the Board of Directors  
KRISHCA STRAPPING SOLUTIONS LIMITED



*L. Bala Manikandan*

L. BALA MANIKANDAN  
Managing Director  
DIN: 07941696

Place: Chennai  
Date: 30-05-2026

**Notes to the Standalone Financial Results**

- The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of
- For the year ended March,2026, the Company has received remaining 75% of 7,00,000 convertible share warrant of Rs.10/- at a premium of Rs.174.75/- each and converted those share warrant into  
The Company has utilised proceeds from share warrant as detailed below:

Sl No	Objective of the Issue	Amount Allotted for the Object	Amount utilised till 31st March, 2026	Deviation, (If any)
1	Expansion of manufacturing facilities of the Company and working capital Requirements	11,49,25,037	11,49,25,037	
	<b>Total</b>	<b>11,49,25,037</b>	<b>11,49,25,037</b>	

- The Company has capitalized Capital Work-in-Progress amounting to Rs. 4,116.51 lakhs and has advanced Rs. 4,259.37 lakhs towards the CRM project.
- There were no Investor Complaints pending received during the period under review.
- As the Company collectively operates only in one business segment, i.e., in Manufacturing of Steel Straps ,Trading,Exporting and Dealing in all kinds of articles for Packing materials, hence, it is reporting
- The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
- There were no exceptional and extra- ordinary items for the reporting period.

**KRISHCA STRAPPING SOLUTIONS LIMITED**

Formerly Known as KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED

CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU-631203

email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

(₹ in Lakhs)

**AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

Particulars	As at March 31,2026	As at March 31,2025
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 SHAREHOLDERS' FUNDS</b>		
(a) Share Capital	1,489.00	1,419.00
(b) Reserves and Surplus	11,160.25	8,380.42
(c) Money received against share warrants	-	466.00
<b>2 NON-CURRENT LIABILITIES</b>		
(a) Long-Term Borrowings	4,465.35	354.25
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-Term Liabilities	47.83	58.67
(d) Long-Term Provisions	31.88	23.70
<b>3 CURRENT LIABILITIES</b>		
(a) Short-Term Borrowings	3,384.24	2,953.88
(b) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises and	-	211.12
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,769.18	622.71
(c) Other Current Liabilities	2,305.50	1,126.50
(d) Short-Term Provisions	501.64	413.58
<b>TOTAL</b>	<b>27,154.86</b>	<b>16,029.82</b>
<b>II. ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	4,943.82	2,873.55
(ii) Intangible Assets	3.71	9.52
(iii) Capital Work-in-Progress	8,818.68	629.23
(b) Non-Current Investments	255.81	10.71
(c) Deferred Tax Assets (Net)	145.21	57.12
(d) Long-Term Loans & Advances	473.26	2,767.05
(e) Other Non-Current Assets	513.25	220.54
<b>2 CURRENT ASSETS</b>		
(a) Current Investments	-	48.50
(b) Inventories	5,284.09	2,828.50
(c) Trade Receivables	4,952.19	4,160.99
(d) Cash & Bank Balances	398.91	54.94
(e) Short-Term Loans and Advances	-	-
(f) Other Current Assets	1,365.93	2,369.34
<b>TOTAL</b>	<b>27,154.85</b>	<b>16,030.00</b>

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the board of Directors  
KRISHCA STRAPPING SOLUTIONS LIMITED



*L. Bala Manikandan*

L. BALA MANIKANDAN  
Managing Director

Place: Chennai  
Date: 30-05-2026

DIN: 07941696

**KRISHCA STRAPPING SOLUTIONS LIMITED**

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**STANDALONE STATEMENT OF CASH FLOWS**

Particulars	As at March	As at March
	31,2026	31,2025
	Audited	Audited
<b>A CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Profit Before Tax	1,606.72	1,598.01
<b>Adjustments for:</b>		
Foreign Exchange (Gain)/Loss	-8.56	4.03
Depreciation and Amortization	834.90	475.99
Profit on Sale of Fixed Assets	-	-1.94
Profit on Sale of Investment	-6.87	
Interest Expenses	588.47	370.24
Interest Income	-25.49	-36.82
Provision for Employees Compensation Expense	8.30	14.35
Bad debts	0.87	
Other Provisions	0.12	-0.45
<b>Operating Profit before working capital changes:</b>	<b>2,998.46</b>	<b>2,423.39</b>
Adjustments for changes in working capital:		
(Increase)/Decrease in Inventories	-2,455.59	-1,515.02
(Increase)/Decrease in Trade Receivables	-775.12	-1,791.03
(Increase)/Decrease in Trade Payables	2,935.35	-181.54
(Increase)/Decrease in Other Current Assets	1,003.41	-1,083.81
(Increase)/Decrease in Other Current Liabilities	1,179.00	601.48
<b>Cash generated from operations</b>	<b>4,885.52</b>	<b>-1,546.53</b>
Income Taxes paid	-458.08	-473.09
<b>Cash flow before extraordinary item</b>	<b>4,427.44</b>	<b>-2,019.62</b>
Extraordinary items relating to Operating Activity	-	-
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>4,427.44</b>	<b>-2,019.62</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	25.49	36.82
Fixed assets purchased including Intangible Assets	-2,899.36	-2,849.38
Proceeds from sale of Fixed Assets	-	9.15
Purchase of Investments	-	-
Sale of Investments	55.37	-10.71
(Increase)/Decrease in Non-Current Investments	-245.10	-2,738.39
Increase/(Decrease) in Long Term Loans & Advances	2,293.79	-18.30
Increase/(Decrease) in Other Non-Current Investments	-292.72	1,362.99
(Increase)/Decrease in Capital work in progress	-8,189.46	-
Extraordinary items relating to Investing Activity	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES (B)</b>	<b>-9,251.98</b>	<b>-4,207.80</b>
<b>C CASH FLOWS FORM FINANCING ACTIVITES</b>		
Interest paid	-588.47	-370.24
Loan Received/(Re-paid)	-10.84	-17.97
Increase/(Decrease) in Long-Term Borrowings	4,111.11	-121.51
Proceeds from Issue of Share Capital	1,226.36	5,180.60
Proceeds from Borrowings	430.35	1,533.38
Extraordinary items relating to Financing Activity	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES (C)</b>	<b>5,168.51</b>	<b>6,204.27</b>
Effect of Exchange Difference		
Exchange difference on Realized (Loss)/Gain	-	-
<b>D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>343.96</b>	<b>-23.15</b>
Opening Cash and Cash Equivalents	54.94	78.10
<b>CLOSING CASH AND CASH EQUIVALENT- Refer Note No.35 in Other Notes to Accounts</b>	<b>398.91</b>	<b>54.94</b>

KRISHCA STRAPPING SOLUTIONS LIMITED



*L. Bala Manikandan*

**L. BALA MANIKANDAN**  
Managing Director

DIN: 07941696

Place: Chennai  
Date: 30-05-2026

**INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To The Board of Directors of **KRISHCA STRAPPING SOLUTIONS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated audited Financial Results of **KRISHCA STRAPPING SOLUTIONS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and year ended March 31, 2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and 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. 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

**Subsidiaries:**

- i) Krishca Total Packaging Solutions
- ii) Vajra Alloys Private Limited

**Associates:**

- i) Vishalya Printman Industries Private Limited

**5. Conclusion**

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**6. Other Matters**

We have reviewed the interim financial results of 2 subsidiaries included in the consolidated audited financial results, whose interim financial results reflect total assets of Rs. 44.02 lakhs as at March 31, 2026 and total revenue is Nil, total net loss of Rs. 11.85 lakhs and Rs. 7.77 lakhs, for the half and year ended March 31, 2026 respectively, as considered in the consolidated audited financial results. The consolidated audited financial results also include the Group's share of net profit after tax of Rs. 597.61 lakhs and Rs. 1,147.70 lakhs, for the half and year ended March 31, 2026 respectively, as considered in the consolidated audited financial results, in respect of 1 Associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

**For LVA & Associates**

Firm Registration Number: 325977E

Chartered Accountants

**Monish**  
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by Monish Gupta  
**Gupta**  
Date: 2026.05.31  
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CA Monish Gupta D

Memb No. 230115

UDIN: 26230115IHDOX5183

Place: Chennai

Date: 30.05.2026

**KRISHCA STRAPPING SOLUTIONS LIMITED**  
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CIN : L74999TN2017PLC119939

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email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

**Consolidated Financial Results**

(₹ in Lakhs)

Particulars	For the Half year ended			For the year ended	
	31 March 2026	30 September 2025	31 March 2025	31 March 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue From Operations	14,110.16	9,254.79	8,561.92	23,364.95	14,920.21
II Other Income	136.87	22.88	162.40	159.75	188.16
III <b>Total Income (I+II)</b>	<b>14,247.03</b>	<b>9,277.67</b>	<b>8,724.31</b>	<b>23,524.70</b>	<b>15,108.37</b>
IV <b>Expenses</b>					
Cost of Materials Consumed	8,871.76	6,055.44	3,495.76	14,927.20	8,018.31
Purchases of Stock-in-Trade	3,026.42	1,012.00	2,597.26	4,038.42	2,597.26
Changes in Inventories of Finished Goods	-816.30	-494.28	-277.55	-1,310.58	-272.18
Changes in Inventories of Work-in-Progress	-9.86	9.86	-9.86	-	-9.86
Changes in Inventories of Stock-in-Trade	359.54	-359.54	-0.00	-	32.07
Employee Benefits Expenses	1,000.62	522.66	389.87	1,523.28	1,085.69
Other Direct Expenses	-764.47	764.47	794.73	-	-
Finance Costs	335.49	252.98	237.38	588.47	370.24
Depreciation & Amortisation Expenses	434.05	400.86	387.27	834.91	475.99
Other Expenses	1,066.08	267.51	258.88	1,333.59	1,227.62
<b>Total Expenses (IV)</b>	<b>13,503.33</b>	<b>8,431.96</b>	<b>7,873.74</b>	<b>21,935.29</b>	<b>13,525.13</b>
V <b>Profit Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>743.70</b>	<b>845.71</b>	<b>850.58</b>	<b>1,589.41</b>	<b>1,583.24</b>
VI Exceptional Items	-	-	-	-	-
VII <b>Profit before extraordinary items and tax (V-VI)</b>	<b>743.70</b>	<b>845.71</b>	<b>850.58</b>	<b>1,589.41</b>	<b>1,583.24</b>
VIII Extraordinary items	-	-	-	-	-
IX <b>Profit before tax (VII-VIII)</b>	<b>743.70</b>	<b>845.71</b>	<b>850.58</b>	<b>1,589.41</b>	<b>1,583.24</b>
X <b>Tax Expense:</b>					
(1) Current Tax	228.65	259.53	266.73	488.18	412.04
(2) Deferred Tax	-65.62	-22.46	-54.01	-88.08	-9.85
(3) MAT Credit Entitlement	-	-	-	-	-
(4) Tax Adjustment of Earlier Years	46.04	-	21.49	46.04	21.49
XI <b>Share of Profit/(Loss) from Associates</b>	-	-11.02	-	-	-
XII <b>Profit ( Loss) for the period from continuing operations (IX-X)</b>	<b>534.63</b>	<b>597.61</b>	<b>616.38</b>	<b>1,143.27</b>	<b>1,159.57</b>
XIII <b>Profit ( Loss) for the period from discontinuing operations</b>	-	-	-	-	-
XIV Tax expenses of discontinuing operations	-	-	-	-	-
XV <b>Profit ( Loss) for the period from discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-	-
XVI <b>Profit/(Loss) For The Period (XI+XIV)</b>	<b>534.63</b>	<b>597.61</b>	<b>616.38</b>	<b>1,143.27</b>	<b>1,159.57</b>
XVII <b>Earnings per share: Not Annualised for the half year</b>					
(1) Basic (in Rs.)	3.68	4.22	4.34	7.99	8.74
(2) Diluted (in Rs.)	7.99	3.99	4.34	7.99	8.42
XVIII <b>Paid up Equity Share Capital</b>					
Total No. of Shares (Weighted Average)	1,45,46,512.03	1,41,95,784.97	1,41,90,000.00	1,43,70,668.05	1,34,29,123.29
Face Value of Per Share (in Rs.)	10.00	10.00	10.00	10.00	10.00

Notes are an Integral Part of the Financial results

for and on behalf of the Board of Directors  
KRISHCA STRAPPING SOLUTIONS LIMITED

*L. Bala Manikandan*

L. BALA MANIKANDAN  
Managing Director  
DIN: 07941696

Place: Chennai  
Date: 30-05-2026

**Notes to the Standalone Financial Results**

- The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of
- For the year ended March,2026, the Company has received remaining 75% of 7,00,000 convertible share warrant of Rs.10/- at a premium of Rs.174.75/- each and converted those share warrant into The Company has utilised proceeds from share warrant as detailed below:

SI No	Objective of the Issue	Amount Allotted for the Object	Amount utilised till 31st March, 2026	Deviation, (If any)
1	Expansion of manufacturing facilities of the Company and working capital Requirements	11,49,25,037	11,49,25,037	
	<b>Total</b>	<b>11,49,25,037</b>	<b>11,49,25,037</b>	

4 The Company has capitalized Capital Work-in-Progress amounting to Rs. 4,116.51 lakhs and has advanced Rs. 4,259.37 lakhs towards the CRM project.

5 There were no Investor Complaints pending received during the period under review.

6 As the Company collectively operates only in one business segment, i.e., in Manufacturing of Steel Straps ,Trading,Exporting and Dealing in all kinds of articles for Packing materials, hence, it is

7 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

8 There were no exceptional and extra- ordinary items for the reporting period.



**KRISHCA STRAPPING SOLUTIONS LIMITED**

Formerly Known as KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED

CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU- 631203

email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

(₹ in Lakhs)

**AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

Particulars	As at March 31,2026	As at March 31,2025
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 SHAREHOLDERS' FUNDS</b>		
(a) Share Capital	1,489.00	1,419.00
(b) Reserves and Surplus	11,128.17	8,366.72
(c) Money received against share warrants	-	466.00
(d) Minority Interest	-9.78	-0.31
<b>2 NON-CURRENT LIABILITIES</b>		
(a) Long-Term Borrowings	4,465.35	383.00
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-Term Liabilities	47.83	58.67
(d) Long-Term Provisions	31.88	23.70
<b>3 CURRENT LIABILITIES</b>		
(a) Short-Term Borrowings	3,389.64	2,968.51
(b) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises and	231.94	211.12
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,541.81	593.96
(c) Other Current Liabilities	2,307.59	1,126.96
(d) Short-Term Provisions	501.64	413.58
<b>TOTAL</b>	<b>27,125.07</b>	<b>16,030.89</b>
<b>II. ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	4,944.85	2,873.55
(ii) Intangible Assets	3.71	9.52
(iii) Capital Work-in-Progress	8,818.68	629.23
(b) Non-Current Investments	228.98	-
(c) Deferred Tax Assets (Net)	145.19	57.12
(d) Long-Term Loans & Advances	473.26	2,767.05
(e) Other Non-Current Assets	513.25	220.54
<b>2 CURRENT ASSETS</b>		
(a) Current Investments	-	48.50
(b) Inventories	5,284.09	2,828.50
(c) Trade Receivables	4,933.28	4,160.99
(d) Cash & Bank Balances	407.41	64.84
(e) Short-Term Loans and Advances	-	-
(f) Other Current Assets	1,372.37	2,371.05
<b>TOTAL</b>	<b>27,125.07</b>	<b>16,030.89</b>

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation



For and on behalf of the board of Directors  
KRISHCA STRAPPING SOLUTIONS LIMITED

*L. Bala Manikandan*

**L. BALA MANIKANDAN**  
Managing Director

Place: Chennai  
Date: 30-05-2026

DIN: 07941696

<b>KRISHCA STRAPPING SOLUTIONS LIMITED</b>
Formerly Known as KRISHCA STRAPPING SOLUTIONS PRIVATE LIMITED
CIN : L74999TN2017PLC119939
REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU- 631203
email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

(₹ in Lakhs)

CONSOLIDATED STATEMENT OF CASH FLOWS		
Particulars	As at March 31,2026	As at March 31,2025
	Audited	Audited
<b>A CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Profit Before Tax	1,589.41	1,583.24
<b>Adjustments for:</b>		
Foreign Exchange (Gain)/Loss	-8.56	4.03
Depreciation and Amortization	834.91	475.99
Profit on Sale of Fixed Assets	-	-1.94
Profit on Sale of Investment	-6.87	
Interest Expenses	588.47	370.24
Interest Income	-25.49	-36.82
Provision for Employees Compensation Expense	8.30	14.35
Bad Debts	0.87	
Other Provisions	0.12	-0.45
<b>Operating Profit before working capital changes:</b>	<b>2,981.16</b>	<b>2,408.63</b>
Adjustments for changes in working capital:		
(Increase)/Decrease in Inventories	-2,455.59	-1,515.02
(Increase)/Decrease in Trade Receivables	-758.83	-1,791.03
Increase/(Decrease) in Trade Payables	2,968.67	-210.28
(Increase)/Decrease in Other Current Assets	998.67	-1,085.69
Increase/(Decrease) in Other Current Liabilities	1,180.63	601.95
<b>Cash generated from operations</b>	<b>4,914.72</b>	<b>-1,591.45</b>
<b>Income Taxes paid</b>	<b>-458.08</b>	<b>-473.09</b>
Cash flow before extraordinary item	<b>4,456.64</b>	<b>-2,064.53</b>
<b>Extraordinary items relating to Operating Activity</b>	<b>-</b>	<b>-</b>
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>4,456.64</b>	<b>-2,064.53</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	25.49	36.82
Fixed assets purchased including Intangible Assets	-2,899.36	-2,849.38
Proceeds from sale of Fixed Assets	-	9.15
Purchase of Investments	-	-
Sale of Investments	55.37	-
Loans Made to Others	-	-
(Increase)/Decrease in Non-Current Investments	-228.98	-
(Increase)/Decrease in Long Term Loans & Advances	2,293.79	-2,738.38
(Increase)/Decrease in Other Non-Current Investments	-292.72	-18.30
(Increase)/Decrease in Capital work in progress	-8,189.46	1,362.99
Taxes arising from investing activities (activity to be specified)	-	-
Cash flows arising from acquisitions and from disposals of subsidiaries or other business units	-	-
Note:The cash flow effects of disposals should not be deducted from those of acquisitions.		
Extraordinary items relating to Investing Activity	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES (B)</b>	<b>-9,235.86</b>	<b>-4,197.09</b>
<b>C CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	-588.47	-370.24
Loan Received/(Re-paid)	-10.84	-17.97
Increase/(Decrease) in Long-Term Borrowings	4,082.35	-92.77
Proceeds from Issue of Share Capital	1,220.69	5,181.76
Proceeds from Borrowings	421.13	1,548.01
Payment of Dividend	-	-
Extraordinary items relating to Financing Activity	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES (C)</b>	<b>5,124.86</b>	<b>6,248.79</b>
<b>Effect of Exchange Difference</b>		
Exchange difference on Realized (Loss)/Gain	-3.08	-0.42
<b>D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>342.57</b>	<b>-13.26</b>
Opening Cash and Cash Equivalents	64.84	78.10
<b>CLOSING CASH AND CASH EQUIVALENT- Refer Note No.35 in Other Notes to Accounts</b>	<b>407.40</b>	<b>64.84</b>

**Note:**

- (i) Figures in brackets are outflows  
(ii) The above cash Flow Statement is prepared under the Indirect method as set out in the Accounting standard (AS-3) - Statement of Cash Flows



For and on behalf of the board of Directors  
KRISHCA STRAPPING SOLUTIONS LIMITED

*L. Bala Manikandan*

**L. BALA MANIKANDAN**  
Managing Director  
DIN: 07941696

Place: Chennai  
Date: 30-05-2026

To,  
The Manager,  
National Stock Exchange of India Limited  
Listing & Compliance Department  
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra Mumbai - 400 051 India.

**Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Respected Madam/ Sir,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and as per SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of Krishca Strapping Solutions Limited, M/s. LVA & Associates, Chartered Accountants (Firm's Registration No. 325977E), have submitted their Report with unmodified opinion on the Audited Standalone & Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on your records.

Thanking You  
**For and on Behalf of the Board of Directors**



**S KRISHNAMACHARI**  
Chief Financial Officer



Date: 30.05.2026  
Place: Chennai

**ANNEXURE 1:**
**Brief Profile of Appointment Disclosure under Regulation 30 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) and SEBI Circular bearing reference SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**

Sr. No.	Particulars	Description
1	Name of the Auditor	N. Sivashankaran & Co, Cost Accountant
2	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	<b>Appointment:</b> to comply with provisions of section 148 of the Companies Act 2013 and Rule 14 of Companies (audit and Auditors) Rule, 2014 and The Companies (Cost Records and Audit) Rules, 2014
3	Date of Appointment	30 <sup>th</sup> May, 2026
4	Terms of appointment	Appointed as Cost Auditor of the Company for the Financial Year 2026-27
5	Brief Profile	<p><b>Name of the Auditor:</b> Appointment of Mr. Natarajan Sivashankaran, N. SIVASHANKARAN &amp; Co., Cost Accountant (M. No.: 26818), Chennai</p> <p><b>Office Address:</b> AP13, (New No.15) 6th Street, First Sector K K Nagar, Chennai- 600078</p> <p><b>Email:</b> nshivashankaran@yahoo.com</p> <p>Mr. N. SIVASHANKARAN is a qualified Cost Accountant. He is having more than 32 years of experience in the field of Accounts, Finance and Auditing.</p> <p>He Started his Practice as cost accountant in the year 2007 and mainly concentrating Cost Audit apart from Compliance Certification of Manufacturing /Service Industries. His Firm is empanelled with Indian Bank and Canara Bank for Stock and Revenue Audit. Clientele base includes MNC's, Listed Companies and Limited Companies in various sectors viz. Steel, Automobile (Auto Parts &amp; Components), Cement, Petroleum, Pharma, Chemical, FMCG, Logistics and Construction.</p>
6	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable

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by DIYA  
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Date: 2026.05.31  
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**UTILIZATION OF FUNDS CERTIFICATE**  
**OF M/S. KRISHCA STRAPPING SOLUTIONS LIMITED**

To,  
The Board of Directors,  
M/s. KRISHCA STRAPPING SOLUTIONS LIMITED  
Building 01B, Logos Mappedu Logistics Park,  
Satharai Village, Thiruvallur Taluk,  
Tamil Nadu, India, 631203

Respected Sir/Madam,

**Sub: Certificate under pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for expenditure incurred in relation to the proceeds of the issue from the Preferential Issue of Convertible Warrants for M/s. KRISHCA STRAPPING SOLUTIONS LIMITED (“the Company”).**

We have been requested to certify expenditure incurred by the Company in relation to the proceeds of the Preferential Issue of Convertible Warrants. For the purpose of certifying the below table, we have reviewed documents, statements, papers, books of accounts and other relevant information of the Company on the proceeds of Preferential Issue of Convertible Warrants. Based on our review of the same, we hereby certify that up to March 31, 2026 the Company has incurred following expenditure. The details required as per NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 is mentioned below:

Objects for which funds have been raised and where there has been a deviation in the following table:

<b>Sl.No.</b>	<b>Object as disclosed in the Offer Document</b>	<b>Amount disclosed in the Offer Document (In Rs.)</b>	<b>Actual Utilized Amount (In. Rs.) till March 31, 2026</b>	<b>Remarks</b>
1.	Expansion of manufacturing facilities of the Company and Working Capital Requirements	11,49,25,036.50	11,49,25,036.50	NIL
	<b>TOTAL</b>	<b>11,49,25,036.50</b>	<b>11,49,25,036.50</b>	

# L V A & ASSOCIATES

FRN: 325977E

(Formerly LOPA VERMA & ASSOCIATES)

CHARTERED ACCOUNTANTS

NEW DELHI | KOLKATA | CHENNAI | VELLORE | INDORE | GUWAHATI

We inform you that there has been no deviation(s) or variation(s) in the use of public issue proceeds, raised from the Preferential Issue by the Company for the year ended March 31, 2026.

List of Preferential Issue of Convertible Warrants Proceeds received:

Allotment Date	Particulars	Amount in Rs
October 16, 2025	Preferential Issue of	3,62,87,536.50
February 10, 2026	Convertible Warrants Proceeds	7,86,37,500.00

## Restriction on Use

This certificate has been prepared at the request of the Board of Directors of Krishca Strapping Solutions Limited, as per clause 32(5) of SEBI (LODR) Regulation 2015. Accordingly, we do not accept or assume any liability or duty of care or for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For LVA & Associates**  
**Chartered Accountants**  
**Firm's Registration No: 325977E**

**Monish**  
**Gupta** Digitally signed  
by Monish Gupta  
Date: 2026.05.30  
23:25:27 +05'30'

**Place: Chennai**  
**Date: 30<sup>th</sup> May 2026**

**CA Monish Gupta D**  
**Partner**  
**Membership No. 230115**  
**UDIN: 26230115YJERFI3114**