

**KAL**  
**KUMAR AUTOCAST LIMITED**

Regd. Office & Works : C-179, FOCAL POINT, PHASE VI, LUDHIANA-141 010.

Ph. : 91-161-2672506, 2671428 Fax No. : 91-161-5029829

E-mail: [asood@kumarautocast.com](mailto:asood@kumarautocast.com), [ajaysood@kumarexports.com](mailto:ajaysood@kumarexports.com)

[www.kumarautocast.com](http://www.kumarautocast.com)



29.05.2026

To,

The Manager Listing  
Metropolitan Stock Exchange of India Ltd  
Vibgyor Towers, 4<sup>th</sup> Floor,  
Plot No. 62 C, G Block, Opp Trident Hotel,  
Bandra Kurla Complex, Bandra (E), Mumbai  
**PIN: 400098**

**Subject: Outcome of Meeting of Board of Directors held on Friday 29<sup>th</sup> May, 2026.**

**Ref: ISIN: INE168U01015**

**Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations")**

Dear Sir/Ma'am,

The Board of Directors of the Company at its meeting held on **Friday, 29<sup>th</sup> May, 2026** has, *inter-alia*, approved:

- 1) The **Audited Financial Results** of the Company for the quarter and year ended 31<sup>st</sup> March, 2026.
- 2) The Auditor's Report on **Audited Financial Results** of the Company for the quarter and year ended 31<sup>st</sup> March, 2026.
- 3) To approve the appointment of **M/s Jagpreet Singh Behal, proprietor of M/s J S Behal & Associates** as an Internal Auditor of the company
- 4) To approve the appointment of Bimal Kumar as the Chief Financial Officer (CFO) of the Company in place of Mrs. Usha Jaya Prakash w.e.f 29-05-2026
- 5) To give blanket approval for Related Party Transaction for the Financial Year 2026-27.

Please find enclosed herewith the following:

- 1) **Audited Financial Results** of the Company for the quarter and year ended 31<sup>st</sup> March, 2026, approved by the Board of Directors of the Company at their meeting held today under Reg. 33 of SEBI (LODR) Regulations, 2015,



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2) The Auditor's Report on **Audited Financial Results** of the Company for the quarter and year ended 31<sup>st</sup> March, 2026.

3) Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.

Further, pursuant to the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the code of Prohibition of Insider Trading adopted by Company, the trading window for dealing in securities of the company shall continue to remain closed until 48 hours after the declaration of financial results for the quarter and year ended on 31<sup>st</sup> March, 2026.

**The Board Meeting commenced at 5:00 PM and concluded at 06:00 PM**

Kindly note and display the notice on your notice board for the information of the members of your exchange and general public.

Thanking You,

Yours Faithfully,

**For Kumar Autocast Limited**

**Ajay Kumar Sood**

**(Whole Time Director)**

**DIN: 00685585**





Office :  
18-G, Shaheed Bhagat Singh Nagar,  
Pakhawal Road, Ludhiana-141013

Tel.: 0161-4605918  
98140-23203

PAN : AACFV0520C  
GSTIN No. : 03AACFV0520C1Z2  
E-mail : vinayassociates\_ca@yahoo.com

**INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED  
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED  
ON 31<sup>ST</sup> MARCH, 2026**

To

THE BOARD OF DIRECTORS OF  
**KUMAR AUTOCAST LIMITED**  
LUDHIANA

Chartered Accountants

Office : **Report on the audit of the Standalone Financial Results**  
18-G, Shaheed Bhagat Singh Nagar,  
Pakhawal Road, Ludhiana-141013

PAN : AACFV0520C  
GSTIN No. : 03AACFV0520C1Z2  
E-mail : vinayassociates\_ca@yahoo.com

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **KUMAR AUTOCAST LIMITED** for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Regulation").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the **PROFIT** and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code

**PARTNER**  
**CA VINAY K. SRIVASTAV**  
**CA VIDISHA VINAY**

Res:- 330 - F, S.B.S. Nagar, Pakhowal Road, LUDHIANA - 141013.  
Phone: 0161-2560918, Mobile: 98140-23203

of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Date:** 29.05.2026

**Place:** Ludhiana

**UDIN:** 26548488GTWDQS4548

**For Vinay & Associates  
Chartered Accountants**

FRN: 004462N

Peer Review No. 022405

*Vidisha*

Vidisha

(Partner)

M. No. 548488



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### Audited Standalone Financial Results for the Quarter and Year Ended 31.03.2026

Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>1</b>	<b>Income</b>					
	a) Revenue from operations	1,125.74	1,094.93	1079.33	4,087.56	4,003.52
	b) Other Income	1.15	1.26	1.19	4.90	5.08
	<b>Total Income</b>	<b>1,126.89</b>	<b>1,096.19</b>	<b>1080.52</b>	<b>4,092.47</b>	<b>4,008.61</b>
<b>2</b>	<b>Expenses</b>					
	a) Cost of Materials consumed	583.04	557.30	512.18	2147.05	2,243.79
	b) Purchase of Stock-in-trade	288.93	130.65	237.35	774.75	532.52
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(142.20)	24.00	47.03	(216.43)	(92.85)
	d) Employee benefits expense	148.24	138.11	145.68	560.25	541.79
	e) Finance costs	11.98	10.67	14.03	37.57	33.01
	f) Depreciation and amortisation expense	8.58	12.33	11.79	45.42	46.19
	g) Other expenses	-	-	-	-	-
	(i) Power & Fuel	126.19	130.28	125.79	517.31	546.00
	(ii) Other Expenditure	35.88	42.95	49.46	215.61	252.73
	<b>Total Expenses</b>	<b>1,060.64</b>	<b>1,046.29</b>	<b>1143.31</b>	<b>4,081.52</b>	<b>4,103.18</b>
<b>3</b>	<b>Profit/ (Loss) before exceptional items and Tax (1-2)</b>	<b>66.25</b>	<b>49.90</b>	<b>-62.79</b>	<b>10.95</b>	<b>(94.57)</b>
<b>4</b>	Exceptional items	-	-	-	-	-
<b>5</b>	<b>Profit/ (Loss) before tax (3+4)</b>	<b>66.25</b>	<b>49.90</b>	<b>-62.79</b>	<b>10.95</b>	<b>(94.57)</b>
<b>6</b>	Tax Expense					
	Current Tax/Tax Paid	-	-	0.53	-	0.53
	Deferred Tax	6.24	(0.28)	(0.51)	4.80	(1.96)
<b>7</b>	<b>Profit / (Loss) for the period (5 - 6)</b>	<b>60.00</b>	<b>50.18</b>	<b>-62.81</b>	<b>6.14</b>	<b>(93.14)</b>
<b>8</b>	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Remeasurement Gains/(Losses) on Defined Benefit Obligation	(6.03)	-	11.60	(6.03)	11.60
	Income tax relating to items that will not be reclassified to profit or loss	1.52	-	(2.92)	1.52	(2.92)
<b>9</b>	<b>Total Comprehensive Income for the Period (7-8)</b>	<b>55.49</b>	<b>50.18</b>	<b>-54.13</b>	<b>1.63</b>	<b>(84.46)</b>
<b>10</b>	Paid - up equity share capital (Face Value of Rs. 10/- each)	1037.40	1037.40	1037.40	1037.40	1037.40
<b>11</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	283.85	282.22
<b>12</b>	<b>Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2025)</b>					
	(a) Basic	0.58	0.48	-0.61	0.06	(0.90)
	(b) Diluted	0.58	0.48	-0.61	0.06	(0.90)

**Notes:**

- i) The results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- ii) The above audited financial results for the Quarter and Year ended 31st March, 2026 have been reviewed by Audit Committee at their meeting held on 29th May, 2026 and approved & taken on record by the Board of Directors in their meetings held on 28th May, 2026.
- iii) The company is single segment company, therefore the provisions of Ind AS 108 "Operating Segment" are not applicable to the company.
- vi) Ind AS 115 effective from 01st April, 2018 and the company has adopted Ind AS 115 "Revenue from Contracts with Customers" based on the assessment done by the management there is no material impact on the revenue recognised during the period.
- v). Figures of previous periods were re-grouped/re-classified wherever necessary to conform to the current periods.

Place : Ludhiana  
Date : 29.05.2026



For Kumar Autocast Limited

*Ajay Kumar Sood*  
AJAY KUMAR SOOD  
Director

DIN: 00685585

Verified Id No.  
377613966

BANKER'S : ICICI, Millerganj, Near Manju Cinema, Ludhiana.

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Ind AS Statement of Assets & Liabilities as at 31.3.2026

Rs. In Lakhs

Sr No	Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I	<b>Assets</b>		
1	<b>Non-Current Assets</b>		
	a) Property, Plant & Equipment	366.88	342.42
	b) Investment Property	-	-
	c) Capital Work in Progress	-	10.17
	d) Other Intangible Assets	-	-
	e) Financial Assets		
	i) Investments	-	-
	ii) Loans	-	-
	iii) Other Financial Assets	47.05	71.88
	g) Deferred Tax Assets	-	-
	h) Other Non-Current Assets	-	-
	i) Trade Receivables	2.79	2.79
	<b>Total Non-Current Assets</b>	<b>416.71</b>	<b>427.26</b>
2	<b>Current Assets</b>		
	a) Inventories	422.88	206.44
	b) Financial Assets		
	i) Investment	-	-
	ii) Trade Receivables	804.40	544.43
	iii) Cash & Cash Equivalents	214.13	341.30
	iv) Bank Balances other than above	-	-
	v) Loans	-	-
	vi) Other Financial Assets	-	-
	c) Current Tax Assets	7.26	9.60
	d) Other Current Assets	41.54	308.27
	<b>Total Current Assets</b>	<b>1,490.22</b>	<b>1,410.04</b>
	<b>TOTAL ASSETS</b>	<b>1,906.93</b>	<b>1,837.30</b>
II	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	a) Equity Share Capital	1,037.40	1,037.40
	b) Other Equity	283.85	282.22
	c) Preference Share Capital	-	-
	<b>Total Equity</b>	<b>1,321.25</b>	<b>1,319.62</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	-	1.83
	ii) Trade Payables	-	-
	iia) Outstanding Due to Micro and Small Enterprises	-	-
	iib) Outstanding Due to other than Micro and Small Enterprises	-	-
	b) Long Term Provisions	28.83	52.21
	c) Deferred Tax Liability	17.92	14.64
	d) Other Non- Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>46.75</b>	<b>68.68</b>
3	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	163.34	75.50
	ii) Trade Payables	-	-
	iia) Outstanding Due to Micro and Small Enterprises	30.68	51.73
	iib) Outstanding Due to other than Micro and Small Enterprises	70.84	64.94
	iii) Other Financial Liabilities	243.68	226.17
	b) Other Current Liabilities	20.73	21.23
	c) Short Term Provisions	9.66	9.42
	d) Current Tax Liability	-	-
	<b>Total Current Liabilities</b>	<b>538.93</b>	<b>449.00</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1,906.93</b>	<b>1,837.30</b>

PLACE: LUDHIANA  
DATE: 29.05.2026



FOR: KUMAR AUTOCAST LIMITED

AJAY KUMAR SOOD  
DIRECTOR  
DIN:00685585

Verified Id No.  
377613966

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Cash Flow Statement for the year Ended 31.03.2026

		(Rs in Lakhs)	
	PARTICULARS	Year Ended 31.03.2026 Audited	Year Ended 31.03.2025 Audited
(A)	<b>Cash flows from operating activities</b>		
	Profit for the half year/ year	10.95	(94.57)
	Adjustments for:		
	Depreciation	45.42	46.19
	Interest and finance charges	37.57	33.01
	Interest income	(3.91)	(5.08)
	Remeasurement of actuarial gain/loss	(6.03)	11.60
	Loss/gain on sale of PPE	(0.17)	1.70
	<b>Operating profit before working capital changes</b>	<b>83.83</b>	<b>(7.16)</b>
	Adjustments for :		
	(Increase) / decrease in inventories	(216.45)	(85.96)
	(Increase) / decrease in trade receivables	(259.97)	186.29
	(Increase) / decrease in other financial assets (excluding advance tax)	24.83	0.46
	(Increase) / decrease in other current assets	266.73	97.26
	Increase / (decrease) in trade payables	(15.14)	(20.57)
	Increase / (decrease) in other current liabilities	0.24	2.91
	Increase / (decrease) in other financial liabilities and provision (excluding provision for tax)	81.46	58.95
	Changes in Working Capital	(118.30)	239.34
	<b>Cash generated from operations</b>	<b>(34.47)</b>	<b>232.18</b>
	Income tax refund/ (paid)	2.34	(11.41)
	<b>Net Cash flow generated from operating activities</b>	<b>(32.13)</b>	<b>220.78</b>
(B)	<b>Cash flow from investing activities</b>		
	Additions to PPE and intangible assets (including movement in CWIP)	(60.20)	(52.13)
	Proceeds from sale/ disposal of property, plant and equipment	0.65	3.19
	Interest received	3.91	5.08
	<b>Net cash flows (used in) investing activities</b>	<b>(55.64)</b>	<b>(43.86)</b>
(C)	<b>Cash flow from financing activities</b>		
	(Repayment)/Proceeds borrowings	(1.83)	(8.76)
	Interest and finance charges paid	(37.57)	(33.01)
	<b>Net cash flows (used in)/ generated from financing activities</b>	<b>(39.40)</b>	<b>(41.77)</b>
	<b>Net change in cash and cash equivalents (A+B+C)</b>	<b>(127.17)</b>	<b>135.15</b>
	Cash and cash equivalents- opening balance	341.30	206.16
	Cash and cash equivalents- closing balance	214.13	341.30
	<b>Notes to cash flow statement:</b>		
	Cash and cash equivalents include :		
	Cash on hand	1.86	1.41
	<b>Bank Balances:</b>		
	Balance with Banks	212.27	334.35
	Cheques/Draft in Hand	0.00	5.54
	Margin Money deposited against Bank Gurantee	0.00	0.00
	<b>Cash and cash equivalents at the end of the year</b>	<b>214.13</b>	<b>341.30</b>



Verified Id No.  
377613966

FOR: KUMAR AUTOCAST LIMITED

*Ajay Kumar Sood*  
AJAY KUMAR SOOD  
DIRECTOR

PLACE: LUDHIANA

DATE: 29.05.2026

**BANKER'S : ICICI. Millerganj, Near Manju Cinema, Ludhiana, DIN:00685585**

## DECLARATION

**[Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016]**

It is hereby declared and confirmed that the Auditors' Report on **Annual Audited financial results for the Financial Year 2025-26** of the company is **with unmodified opinion**.

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended by the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001.

**For Kumar Autocast Limited**

**Ajay Kumar Sood**

**(Whole Time Director)**

**DIN: 00685585**

**Place: Ludhiana**

**Date: 29.05.2026**



Verified Id No.  
377613966

General information about company	
Scrip code*	000000
NSE Symbol*	NA
MSEI Symbol*	KUMARAUTO
ISIN*	INE168U01015
Name of company	KUMAR AUTOCAST LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	CASTING & FORGING
Start date and time of board meeting	29-05-2026 17:00
End date and time of board meeting	29-05-2026 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	30-05-2022
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.kumarauto.com/policies.html">https://www.kumarauto.com/policies.html</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	Disclosure for the default on Loans and Debt security isnot applicable on the company.

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	1125.74	4087.57
	Other income	1.15	4.9
	<b>Total income</b>	<b>1126.89</b>	<b>4092.47</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	583.04	2147.05
(b)	Purchases of stock-in-trade	288.93	774.75
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-142.2	-216.43
(d)	Employee benefit expense	148.24	560.25
(e)	Finance costs	11.98	37.57
(f)	Depreciation, depletion and amortisation expense	8.58	45.42
(g)	<b>Other Expenses</b>		
1	POWER & FUEL	126.19	517.31
2	OTHER EXPENDITURE	35.88	215.6
	<b>Total other expenses</b>	<b>162.07</b>	<b>732.91</b>
	<b>Total expenses</b>	<b>1060.64</b>	<b>4081.52</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>66.25</b>	<b>10.95</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>66.25</b>	<b>10.95</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	0	0
8	Deferred tax	6.25	4.81
<b>9</b>	<b>Total tax expenses</b>	<b>6.25</b>	<b>4.81</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>60</b>	<b>6.14</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>60</b>	<b>6.14</b>
17	<a href="#">Other comprehensive income net of taxes</a>	-4.51	-4.51
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>55.49</b>	<b>1.63</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		

	Total profit or loss, attributable to non-controlling interests			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1037.4	1037.4	
	Face value of equity share capital	10	10	
<b>22</b>	Reserves excluding revaluation reserve		283.85	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.58	0.06	
	Diluted earnings (loss) per share from continuing operations	0.58	0.06	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.58	0.06	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.58	0.06	
<b>24</b>	Debt equity ratio			Textual Information( 1)
<b>25</b>	Debt service coverage ratio			Textual Information( 2)
<b>26</b>	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Statement of Asset and Liabilities</b>	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	366.88
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
<b>Non-current financial assets</b>	
Non-current investments	0
Trade receivables, non-current	2.79
Loans, non-current	0
<b>Other non-current financial assets</b>	
1 OTHER	47.05
2	
3	
4	
5	
<b>Details of other non-current financial assets</b>	
<b>Total of other non-current financial assets</b>	<b>47.05</b>
<b>Total non-current financial assets</b>	<b>49.84</b>
Deferred tax assets (net)	
<b>Other non-current assets</b>	
1	
2	
3	
4	
5	
<b>Details of other non-current assets</b>	
<b>Total of other non-current assets</b>	
<b>Total non-current assets</b>	<b>416.72</b>
<b>2 Current assets</b>	
Inventories	422.88
<b>Current financial asset</b>	
Current investments	0
Trade receivables, current	804.4
Cash and cash equivalents	214.13

	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	<b>Other current financial assets</b>	
1		
2		
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	
	<b>Total current financial assets</b>	<b>1018.53</b>
	Current tax assets (net)	7.26
	<b>Other current assets</b>	
1	Other current assets	41.54
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>41.54</b>
	<b>Total current assets</b>	<b>1490.21</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>1906.93</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1037.4
	Other equity	283.85
	<b>Total equity attributable to owners of parent</b>	<b>1321.25</b>
	Non controlling interest	
	<b>Total equity</b>	<b>1321.25</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	

	<b>Total of other non-current financial liabilities</b>	
	<b>Total non-current financial liabilities</b>	<b>0</b>
	Provisions, non-current	28.83
	Deferred tax liabilities (net)	17.92
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>46.75</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	163.34
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	30.68
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	70.84
	<b>Total Trade payable</b>	<b>101.52</b>
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	243.68
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>243.68</b>
	<b>Total current financial liabilities</b>	<b>508.54</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	20.73
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>20.73</b>
	Provisions, current	9.66
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	<b>538.93</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>585.68</b>
	<b>Total equity and liabilities</b>	<b>1906.93</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement Gains/(Losses) on defined benefit obligation	-6.03	-6.03
	Total Amount of items that will not be reclassified to profit and loss	-6.03	-6.03
2	Income tax relating to items that will not be reclassified to profit or loss	-1.52	-1.52
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-4.51	-4.51

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	10.95
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	37.57
	Adjustments for decrease (increase) in inventories	-216.45
	Adjustments for decrease (increase) in trade receivables, current	-259.97
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	266.73
	Adjustments for decrease (increase) in other non-current assets	-0.17
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	24.83
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-15.14
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0.24
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	45.42
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	81.46
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	3.91
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-6.03
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-45.42</b>
	<b>Net cash flows from (used in) operations</b>	<b>-34.47</b>
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	-2.34
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-32.13</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	60.2
	Proceeds from sales of investment property	0.65
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	3.91
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-55.64</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	1.83

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	37.57
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-39.4</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-127.17</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-127.17</b>
	Cash and cash equivalents cash flow statement at beginning of period	341.3
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>214.13</b>

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																		
															Additional disclosure of related party transaction relates to loans, inter-corporate listed entity/subsidiary. These details need such tra			
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure
1	Kumar Exports	AAAFK8739L	NA	ZZZZZ9999Z	NA	Purchase of goods or services		79.81	NA			79.81	0	0				
2	Kumar Exports	AAAFK8739L	NA	ZZZZZ9999Z	NA	Sale of goods or services		1281.9	NA			1281.9	0	0				
3	Kumar Exports Industries Private Limited	AAICK5660P	NA	ZZZZZ9999Z	NA	Sale of goods or services		6.4	NA			6.4	0	0				
4	Kumar Exports Industries Private Limited	AAICK5660P	NA	ZZZZZ9999Z	NA	Purchase of goods or services		441.67	NA			441.67	0	0				
5	Kumar Exports Industries Private Limited	AAICK5660P	NA	ZZZZZ9999Z	NA	Advance		398.92	NA			398.92	0	0				
6	Arun Kumar Sood	AFIPS5564C	NA	ZZZZZ9999Z	NA	Any other transaction	Medical reimbursement	2.15	NA			2.15	0	0				
7	Ajay Kumar Sood	AFIPS5559P	NA	ZZZZZ9999Z	NA	Any other transaction	Medical reimbursement	26.05	NA			26.05	0	0				
8	Ashish Sood	AIPPS7080P	NA	ZZZZZ9999Z	NA	Any other transaction	Medical reimbursement	5.4	NA			5.4	0	0				
9	Pranav Khanna	BPBPK8096R	NA	ZZZZZ9999Z	NA	Remuneration		1.3	NA			1.3	0	0				
10	Usha Jayaprakash	ARYPJ9236A	NA	ZZZZZ9999Z	NA	Remuneration		3.52	NA			3.52	0	0				
Total value of transaction during the reporting period												2247.12						

<b>Details of Impact of Audit Qualification</b>			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	VINAY & ASSOCIATES	Yes	30-09-2028

