KEL:SH:SE

Date: November 13, 2026

To,
The Manager-Corporate Relations Department
BSE Limited
1st Floor, P J Towers
Fort, Mumbai- 400 001.

BSE Scrip Code: 500240

Subject: Outcome of Board Meeting held on November 13, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Friday, November 13, 2026, has inter alia considered, approved and/or taken note of the following matters:

a) Unaudited (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2026;

b) Investment of an INR 42 Crore in Subsidiary Company;

c) Revised Plan for utilization of the funds received from the Warrant Issue;

Accordingly, kindly find enclosed the following:

- Limited Review Reports and Unaudited (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2026.

The meeting of the Board of Directors commenced at 11:45 Hrs. (IST) and concluded at 13:35 Hrs. (IST)

Thanking You,
Yours Truly,

For Kinetic Engineering Limited

Ajinkya Arunkumar Firodia

Digitally signed by Ajinkya Arunkumar Firodia
Date: 2026.11.13 13:40:06 +05'30'

Kinetic Engineering Limited Pune 411019. Chinchwad

Ajinkya Firodia
Vice Chairman & Managing Director
DIN: 00332204

PAWAN JAIN AND ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Kinetic Engineering Limited.

Report on the Audit of the Standalone Financial Results

We have reviewed the accompanying Standalone Statement of unaudited financial results ("the Statement") of **Kinetic Engineering Limited** for the period ended September 30, 2026 together with the notes thereon (hereinafter referred to as the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and 52 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. Our responsibility is to issue a report on these financial statements based on our review. This Statement 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.

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 analytical procedures applied to financial data and thus provide 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 Indian accounting standards(Ind As) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PAWAN JAIN & ASSOCIATES**
(Chartered Accountants)
Firm Registration No: 0107867W

UDIN No: 26032900DIOHIPI4283
Place: Pune
Date: November 13, 2026

PAWAN JAIN AND ASSOCIATES ★ FRN 107867W ★ Chartered Accountants

CA PAWAN JAIN
(Partner)
Membership No: 032900

Address: 302, Trade Net Building, Next to Phoenix Market City, Vimannagar Corner, Pune - 411014
Email: accounts@pawanjainandassociates.com **Phone:** 7276010788 **Whatsapp:** 8999856508

KINETIC ENGINEERING LIMITED

Regd. Office : D-1 Block, Plot No. 18 / 2, MIDC, Chinchwad, Pune - 411 019

CIN : L35912MH1970PLC014819

Website : www.kineticindia.com Tel. Ph. : +91-20-66142049 Fax No. : +91-20-66142088/89

Email : info@kineticindia.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		Financial Year ended
		Sept. 30 2026	June 30 2026	Sept. 30 2025	Sept. 30 2026	Sept. 30 2025	March 31 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	(a) Net Sales / Income from Operations	4,572	3,570	3,918	8,141	7,428	14,975
	(b) Other Operating Income	8	6	12	15	36	56
	Total Revenue from Operations (a + b)	**4,580**	**3,576**	**3,930**	**8,156**	**7,464**	**15,031**
2	**Other Income**	**167**	**189**	**100**	**356**	**653**	**799**
3	**Total Income (1+2)**	**4,747**	**3,765**	**4,031**	**8,512**	**8,117**	**15,830**
4	**Expenses**						
	(a) Cost of materials consumed	3,002	2,206	2,082	5,208	4,176	8,403
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(475)	(34)	(95)	(510)	(80)	(523)
	(c) Employee benefits expenses	608	627	615	1,235	1,214	2,447
	(d) Finance costs	175	163	161	338	321	582
	(e) Depreciation and amortisation expenses	121	119	121	240	246	507
	(f) Other expenses	1,272	970	1,113	2,242	2,114	4,107
	Total Expenses	**4,703**	**4,051**	**3,997**	**8,754**	**7,990**	**15,524**
5	**Profit Before Exceptional Items (3-4)**	**44**	**(286)**	**33**	**(242)**	**127**	**306**
6	**Exceptional Items**						
	Past service cost due to wage code revision - in Gratuity	-	-	-	-	-	**(76)**
7	**Profit / (Loss) before tax (5-6)**	**44**	**(286)**	**33**	**(242)**	**127**	**231**
8	**Tax Expenses**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	**Profit / (Loss) after tax (7-8)**	**44**	**(286)**	**33**	**(242)**	**127**	**231**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to Profit or Loss						
	(i) Re-measurement of the net defined benefit plan	-	-	-	-	-	5
	(ii) Income Tax Effect	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	**5**
11	**Total Comprehensive Income for the period (9+10)**	**44**	**(286)**	**33**	**(242)**	**127**	**236**
12	**Paid-up Equity share capital** (Face value Rs. 10 per share)	**3,136**	**2,691**	**2,381**	**3,136**	**2,381**	**2,691**
13	**Earnings per equity Share**						
	(a) Basic	**0.14**	**(1.06)**	**0.14**	**(0.77)**	**0.54**	**0.97**
	(b) Diluted	**0.14**	**(1.01)**	**0.13**	**(0.77)**	**0.53**	**0.95**

PAWAN JAIN AND ASSOCIATES ★ Chartered Accountants ★ FRN 107867W

Notes:

1. The above Unaudited Financial Results for the quarter and half year ended September 30, 2026, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meetings held on November 13, 2026.
2. The Statutory Auditors of the Company has carried out a Limited review of the above results.
3. The company is operating in single segment.
4. Deferred Tax Asset in respect of carried forward losses is recognized to the extent of Deferred Tax Liability.
5. No provision for Current Tax is made since there is no Taxable Income in view of carried forward Business Losses and Unabsorbed Depreciation.
6. During the quarter ended September 30, 2026, The Company, on September 24, 2026 converted the final tranche of 44,51,000 outstanding warrants into an equivalent number of fully paid Equity Shares of the Company. The Remaining 6,36,134 warrants, for which the warrant holders did not exercise the option for conversion within the stipulated period, lapsed in accordance with the applicable terms and conditions of issue.
7. During the quarter and half year ended company made investment of Rs 20,00,00,000 towards equity share capital of its subsidiary company - Kinetic Watts and Volts Ltd.
8. Figures for the previous periods have been regrouped / reclassified, wherever necessary, to conform to current period's presentation.

For PAWAN JAIN & ASSOCIATES

M.No.32900

PAWAN JAIN AND ASSOCIATES * Chartered Accountants * FRN 107867W

For and on behalf of Board of Directors
For Kinetic Engineering Limited

Ajinkya Arun Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

Place:- Pune
Date:- November 13, 2026
UDIN :- 26032900IOHTPI4283

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr.	Particulars	As at Sept. 30, 2026 Audited	As at March 31, 2026 Audited
A.	**ASSETS**		
1)	**Non-current assets**		
a)	Property, Plant & Equipments	6,260	4,969
b)	Capital work-in-progress	5	1,269
c)	Other Intangible Assets	197	87
d)	Financial Assets		
	(i) Investments	9,425	7,424
	(ii) Others	404	373
e)	Deferred Tax Assets	-	-
f)	Other Non-Current Assets	215	61
		16,506	**14,183**
2)	**Current assets**		
a)	Inventories	6,555	6,081
b)	Financial Assets		
	(i)Investments	-	-
	(ii) Trade receivables	4,253	3,538
	(iii) Cash and cash equivalents	5,833	2,719
	(iv) Bank Balances other than (iii) above	44	44
	(v) Loans	4	4
	(vi) Others	3	9
c)	Current Tax Assets(Net)	243	241
d)	Other current assets	159	207
		17,094	**12,841**
	TOTAL ASSETS	**33,600**	**27,025**
	EQUITY AND LIABILITIES		
A.	**Equity**		
a)	Share Capital	3,136	2,691
b)	Other Equity	17,416	12,395
		20,552	**15,086**
B.	**Liabilities**		
1)	**Non-current liabilities**		
a)	Financial Liabilities		
	(i) Borrowings	5,172	4,734
b)	Provisions	258	226
c)	Other Non-Current Liabilities	-	-
		5,430	**4,960**
2)	**Current liabilities**		
a)	Financial Liabilities		
	(i) Borrowings	2,485	2,324
	(ii) Trade payables	4,389	3,839
	(iii) Others	462	468
b)	Provision	225	279
c)	Other Current Liabilities	59	69
		7,619	**6,978**
	TOTAL EQUITY AND LIABILITIES	**33,600**	**27,025**

For PAWAN JAIN & ASSOCIATES

M.No.32900

PAWAN JAIN AND ASSOCIATES * Chartered Accountants * FRN 107867W

Place:- Pune
Date:- November 13, 2026
UDIN :- 26032900IOHTPI4283

For and on behalf of Board of Directors
For Kinetic Engineering Limited

Ajinkya Arun Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs In Lakhs)

Sr.	Particulars	Half Year ended Sept. 30, 2026 Audited	Year ended March 31, 2026 Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) for the year	(242)	236
	Adjustment For :		
	Depreciation	240	507
	Interest & Finance charges (Net)	295	507
	Dividend Received	-	(8)
	Unrealised gain on fair valuation of Investment	(1)	(7)
	Profit (-) / Loss (+) on sale of Assets	(60)	(464)
	Operative Profit before Working Capital Changes	**232**	**771**
	Adjustment for net change in:		
	Trade and Other Receivables	(699)	71
	Inventories	(474)	(673)
	Trade & Other payables	488	(807)
	Cash generated from operations	**(453)**	**(637)**
	Direct Taxes	(2)	(76)
	Net Cash Generated from operating activities	**(455)**	**(713)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipment and Intangible Assets	(529)	(886)
	Sale of Property, Plant & Equipment and Intangible Assets	76	665
	Purchase of Investment (Net)	(2,000)	(4,700)
	Dividend received	-	8
	Interest Received	41	68
	Net Cash Generated/(Used) in investing activities	**(2,412)**	**(4,845)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Long Term Borrowings (Net)	447	470
	Proceeds from Short Term Borrowings	161	660
	Issue Of Equity Shares / Convertible Warrants	5,708	4,489
	Interest and Financial Charges paid	(336)	(574)
	Net Cash Generated/(Used) in financing activities	**5,981**	**5,044**
D.	**Net change in Cash and cash equivalents (A+B+C)**	**3,114**	**(514)**
	Cash and Cash Equivalents (Opening)	**2,719**	**3,233**
	Cash and Cash Equivalents (Closing)	**5,833**	**2,719**

For PAWAN JAIN & ASSOCIATES

M.No.32900

PAWAN JAIN AND ASSOCIATES ★ Chartered Accountants ★ FRN 107867W

Place : Pune
Date:- November 13, 2026
UDIN :- 26032900IOHTP4283

For and on behalf of Board of Directors
For Kinetic Engineering Limited

Ajinkya Arun Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

Independent Auditor's Review Report on Unaudited Consolidated financial results for the Quarter and Half year ended September 30, 2026 of the Company Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
Board of Directors,
Kinetic Engineering Limited.

Report on the Audit of the Consolidated Financial Results

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kinetic Engineering Limited** (the "Holding Company") and its subsidiary **Kinetic Watts & Volts Limited** (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its subsidiary for the quarter ended September 30, 2026 being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). The attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 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. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Quarterly 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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. The Statement includes the results of the following entities:

   i. Kinetic Engineering Limited
   ii. Kinetic Watts & Volts Limited

4. 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.

5. Based on our review conducted and procedures performed as stated in paragraph 4 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The independent auditor's reports on quarterly financial results and other financial information of these entities 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 in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 4 above.

For **PAWAN JAIN & ASSOCIATES**
(Chartered Accountants)
Firm Registration No: 0107867W

UDIN No: 26032900EVPSWB2637
Place: Pune
Date: November 13, 2026

PAWAN JAIN AND ASSOCIATES * FRN 107867W * Chartered Accountants *

CA PAWAN JAIN
(Partner)
Membership No: 032900

KINETIC ENGINEERING LIMITED

Regd. Office : D-1 Block, Plot No. 18 / 2, MIDC, Chinchwad, Pune - 411 019

CIN : L35912MH1970PLC014819

Website : www.kineticindia.com Tel. Ph. : +91-20-66142049 Fax No. : +91-20-66142088/89

Email : info@kineticindia.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		Financial Year ended
		Sept. 30 2026	June 30 2026	Sept. 30 2025	Sept. 30 2026	Sept. 30 2025	March 31 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	(a) Net Sales / Income from Operations	7,754	5,052	3,918	12,807	7,428	15,719
	(b) Other Operating Income	76	6	12	83	36	56
	Total Revenue from Operations (a + b)	**7,831**	**5,059**	**3,930**	**12,890**	**7,464**	**15,775**
2	**Other Income**	**62**	**202**	**126**	**264**	**687**	**866**
3	**Total Income (1+2)**	**7,893**	**5,261**	**4,057**	**13,154**	**8,152**	**16,641**
4	**Expenses**						
	(a) Cost of materials consumed	6,240	3,381	2,082	9,621	4,176	9,282
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(847)	136	(95)	(711)	(80)	(768)
	(c) Employee benefits expenses	1,101	1,020	637	2,121	1,252	2,550
	(d) Finance costs	175	163	161	338	321	582
	(e) Depreciation and amortisation expenses	443	351	149	794	295	632
	(f) Other expenses	1,901	1,506	1,139	3,407	2,152	4,200
	Total Expenses	**9,014**	**6,557**	**4,074**	**15,570**	**8,116**	**16,478**
5	**Profit Before Exceptional Items (3-4)**	**(1,121)**	**(1,296)**	**(17)**	**(2,416)**	**35**	**163**
6	**Exceptional Items**						
	Past service cost due to wage code revision - in Gratuity	-	-	-	-	-	(76)
7	**Profit / (Loss) before tax (5-6)**	**(1,121)**	**(1,296)**	**(17)**	**(2,416)**	**35**	**87**
8	**Tax Expenses**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	**Profit / (Loss) after tax (7-8)**	**(1,121)**	**(1,296)**	**(17)**	**(2,416)**	**35**	**87**
10	**Profit and Loss Attributable to Non-Controlling Interest**	**(91)**	**(147)**	**(10)**	**(238)**	**(21)**	**(16)**
11	**Profit/(Loss) attributable to Owners Company for the Period**	**(1,028)**	**(1,150)**	**(7)**	**(2,178)**	**57**	**103**
12	**Other Comprehensive Income**						
	Items that will not be reclassified to Profit or Loss						
	(i) Re-measurement of the net defined benefit plan	-	-	-	-	-	3
	(ii) Income Tax Effect	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	**3**
13	**Total Comprehensive Income for the period (9+12)**	**(1,121)**	**(1,296)**	**(17)**	**(2,416)**	**35**	**90**
14	**Profit attributable to :**						
	Owner Company	**(1,028)**	**(1,150)**	**(7)**	**(2,178)**	**57**	**103**
	Non-Controlling Interests	**(91)**	**(147)**	**(10)**	**(238)**	**(21)**	**(16)**
15	**Total Comprehensive Income attributable to :**						
	Owner Company	**(1,028)**	**(1,150)**	**(7)**	**(2,178)**	**57**	**106**
	Non-controlling Interests	**(91)**	**(147)**	**(10)**	**(238)**	**(21)**	**(16)**
16	**Paid-up Equity share capital** (Face value Rs. 10 per share)	**3,136**	**2,691**	**2,381**	**3,136**	**2,381**	**2,691**
17	**Earnings per equity Share**						
	(a) Basic	(3.57)	(4.82)	(0.03)	(7.70)	0.24	0.43
	(b) Diluted	(3.57)	(4.55)	(0.03)	(7.70)	0.23	0.42

PAWAN JAIN AND ASSOCIATES ★ Chartered Accountants ★ FRN 107807W

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Notes:

1. The above Unaudited Financial Results for the quarter and half year ended September 30, 2026, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meetings held on November 13, 2026.
2. The above Consolidated results are in respect of Kinetic Engineering Ltd & its subsidiary - Kinetic Watts & Volts Ltd.
3. The Statutory Auditors of the Company has carried out a Limited review of the above results.
4. The company is operating in single segment.
5. Deferred Tax Asset in respect of carried forward losses is recognized to the extent of Deferred Tax Liability.
6. No provision for Current Tax is made since there is no Taxable Income in view of carried forward Business Losses and Unabsorbed Depreciation.
7. During the quarter ended September 30, 2026, The Company, on September 24, 2026 converted the final tranche of 44,51,000 outstanding warrants into an equivalent number of fully paid Equity Shares of the Company. The Remaining 6,36,134 warrants, for which the warrant holders did not exercise the option for conversion within the stipulated period, lapsed in accordance with the applicable terms and conditions of issue.
8. During the quarter and half year ended company made investment of Rs 20,00,00,000 towards equity share capital of its subsidiary company - Kinetic Watts and Volts Ltd.
9. Figures for the previous periods have been regrouped / reclassified, wherever necessary, to conform to current period's presentation.

For PAWAN JAIN & ASSOCIATES

M.No.32900

PAWAN JAIN AND ASSOCIATES Chartered Accountants

For and on behalf of Board of Directors
For Kinetic Engineering Limited

Ajinkya Arun Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

Place:- Pune
Date:- November 13, 2026
UDIN :- 26032900EVPSWB2637

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr.	Particulars	As at Sept. 30, 2026 Audited	As at March 31, 2026 Audited
A.	**ASSETS**		
1)	**Non-current assets**		
a)	Property, Plant & Equipments	12,042	6,488
b)	Capital work-in-progress	941	2,178
c)	Other Intangible Assets	197	3,802
d)	Financial Assets		
	(i) Investments	393	392
	(ii) Others	405	373
e)	Deferred Tax Assets	-	-
f)	Other Non-Current Assets	215	61
		14,192	**13,294**
2)	**Current assets**		
a)	Inventories	7,210	6,870
b)	Financial Assets		
	(i)Investments	-	-
	(ii) Trade receivables	4,341	3,541
	(iii) Cash and cash equivalents	7,972	3,911
	(iv) Bank Balances other than (iii) above	44	44
	(v) Loans	4	4
	(vi) Others	3	9
c)	Current Tax Assets(Net)	243	241
d)	Other current assets	2,128	1,420
		21,945	**16,040**
	TOTAL ASSETS	**36,137**	**29,334**
	EQUITY AND LIABILITIES		
A.	**Equity**		
a)	Share Capital	3,136	2,691
b)	Other Equity	16,488	13,624
		19,624	**16,315**
B.	**Liabilities**		
1)	**Non-current liabilities**		
a)	Financial Liabilities		
	(i) Borrowings	5,172	4,734
b)	Provisions	319	264
c)	Other Non-Current Liabilities	282	136
		5,773	**5,135**
2)	**Current liabilities**		
a)	Financial Liabilities		
	(i) Borrowings	2,485	2,324
	(ii) Trade payables	5,960	4,286
	(iii) Others	462	468
b)	Provision	225	281
c)	Other Current Liabilities	1,609	527
		10,740	**7,885**
	TOTAL EQUITY AND LIABILITIES	**36,137**	**29,334**

For PAWAN JAIN & ASSOCIATES

M.No.32900

PAWAN JAIN AND ASSOCIATES ★ Chartered Accountants ★ FRN 107887W

Place:- Pune

Date:- November 13, 2026

UDIN :- 26032900EVPSWB2637

For and on behalf of Board of Directors
For Kinetic Engineering Limited

Ajinkya Arun Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs In Lakhs)

Sr.	Particulars	Half Year ended Sept. 30, 2026 Audited	Year ended March 31, 2026 Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) for the year	(2,416)	90
	Adjustment For :		
	Depreciation	794	632
	Interest & Finance charges (Net)	280	452
	Dividend Received	-	(8)
	Unrealised gain on fair valuation of Investment	(1)	(7)
	Profit (-) / Loss (+) on sale of Assets	(60)	(464)
	Operative Profit before Working Capital Changes	**(1,404)**	**696**
	Adjustment for net change in:		
	Trade and Other Receivables	(1,532)	(873)
	Inventories	(339)	(1,462)
	Trade & Other payables	2,744	(183)
	Cash generated from operations	(530)	(1,823)
	Direct Taxes	(2)	(76)
	Net Cash Generated from operating activities	**(533)**	**(1,898)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipment and Intangible Assets	(1,658)	(3,691)
	Sale of Property, Plant & Equipment and Intangible Assets	76	464
	Dividend received	-	8
	Interest Received	56	123
	Net Cash Generated/(Used) in investing activities	**(1,525)**	**(3,096)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Long Term Borrowings (Net)	584	616
	Proceeds from Short Term Borrowings	161	660
	Issue Of Equity Shares / Convertible Warrants	5,708	4,489
	Interest and Financial Charges paid	(336)	(584)
	Net Cash Generated/(Used) in financing activities	**6,118**	**5,180**
D.	**Net change in Cash and cash equivalents (A+B+C)**	**4,060**	**186**
	Cash and Cash Equivalents (Opening)	**3,911**	**3,726**
	Cash and Cash Equivalents (Closing)	**7,972**	**3,911**

For PAWAN JAIN & ASSOCIATES

M.No.32900

PAWAN JAIN AND ASSOCIATES * Chartered Accountants * FRN 107867W

Place : Pune
Date:- November 13, 2026
UDIN :- 26032900EVPSWB2637

For and on behalf of Board of Directors
For Kinetic Engineering Limited

Ajinkya Arun Firodia
(Vice Chairman & Managing Director)
DIN: 00332204