KAKA INDUSTRIES LIMITED

Date: 06/11/2026

To,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 543939

Subject: Outcome of Board Meeting held today 06/11/2026

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on Friday, 06/11/2026 at 10:50 A.M. at 501 & 601, Sahitya Business Park, Nr. Sahjanand Business Park, S.P. Ring Road, Nikol, Ahmedabad- 382350, Gujarat, had considered the following matter:

1. Approval of Standalone Unaudited Financial Result for the Half Year ended on 30th September, 2026 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with Limited Review report;

The Board Meeting started at 10:50 A.M. and ended on at 12:05 P.M.

Kindly acknowledge the receipt and update your website with the same.

Thanking You,

Yours Faithfully,
For, Kaka Industries Limited

Gondaliya Bhavin Rajeshbhai

Digitally signed by Gondaliya Bhavin Rajeshbhai
Date: 2026.11.06 12:09:28 +05'30'

Bhavin Rajeshbhai Gondaliya
Whole Time Director
DIN: 07965097

REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF KAKA INDUSTRIES LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026 UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors of
Kaka Industries Limited

Introduction

1. We have reviewed the accompanying statement of standalone unaudited financial results of Kaka Industries Limited (the "Company") for the half year ended 30th September, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") which has been initialled by us for identification purposes.

   This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

Scope of Review

2. We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by ICAI. A review of statement 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.

DINESH R. THAKKAR & CO. FRN 102612W CHARTERED ACCOUNTANTS

Conclusion

3. Based on our review, 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 Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

4. The Statement includes the figures for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to September 30, 2025, which were also subjected to limited review by us. Our conclusion is not modified in respect of this matter.

PLACE : AHMEDABAD
DATE : November 6, 2026

For, DINESH R THAKKAR & CO.
CHARTERED ACCOUNTANTS
FRN: 102612W

DINESH R. THAKKAR & CO. FRN 102612W CHARTERED ACCOUNTANTS

KEYUR M. THAKKAR
(PARTNER)
M.NO. 190243
UDIN: 26190243SGOPPC2675

KAKA INDUSTRIES LIMITED

CIN : L25209GJ2019PLC108782

Registered Address : 501 & 601, Sahitya Business Park, Near Sahjanand Business Park, S.P. Ring Road, Nikol,Ahmedabad, Gujarat, India, 382350

Standalone Statement of Assets and Liabilities

(Rs In Lakhs)

Particulars	As At 30-09-2026	As At 31-03-2026
A. Date of start of reporting period	01-04-2026	01-04-2025
B. Date of end of reporting period	30-09-2026	31-03-2026
C. Whether results are audited or unaudited	Unaudited	Audited
D. Nature of report standalone or consolidated	Standalone	Standalone
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,366.00	1,366.00
(b) Reserves and Surplus	8,121.89	6,945.78
Total	**9,487.89**	**8,311.78**
(2) Non-current liabilities		
(a) Long-term Borrowings	4,503.94	4,675.65
(b) Deferred Tax Liabilities (net)	480.19	315.54
(c) Long-term Provisions	66.36	54.88
Total	**5,050.49**	**5,046.07**
(3) Current liabilities		
(a) Short-term Borrowings	4,922.74	5,689.76
(b) Trade Payables		
- Due to Micro and Small Enterprises	162.83	230.57
- Due to Others	2,008.36	1,163.12
(c) Other Current Liabilities	401.75	328.28
(d) Short-term Provisions	103.89	80.68
Total	**7,599.57**	**7,492.41**
TOTAL EQUITY AND LIABILITIES	**22,137.95**	**20,850.26**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	10,807.33	7,826.93
(ii) Intangible Assets	30.45	28.33
(iii) Capital Work-in-progress	197.62	2,607.60
(iv) Intangible Assets under Development	7.50	3.75
(b) Non-current Investments	408.15	352.73
(c) Long term Loans and Advances	565.77	604.72
(d) Other Non-current Assets	57.65	80.12
Total	**12,074.47**	**11,504.18**
(2) Current assets		
(a) Inventories	5,618.95	4,746.25
(b) Trade Receivables	3,864.64	3,498.22
(c) Cash and cash equivalents	294.45	876.88
(d) Other Current Assets	285.44	224.73
Total	**10,063.48**	**9,346.08**
TOTAL ASSETS	**22,137.95**	**20,850.26**

For and on behalf of the Board of Directors
KAKA INDUSTRIES LIMITED
(CIN : L25209GJ2019PLC108782)

KAKA INDUSTRIES LIMITED GUJARAT

RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)
DIN :03454540
Place: Ahmedabad
Date: 06-November-2026

BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)
DIN :07965097

KAKA INDUSTRIES LIMITED

CIN : L25209GJ2019PLC108782

Registered Address : 501 & 601, Sahitya Business Park, Near Sahjanand Business Park, S.P. Ring Road, Nikol,Ahmedabad, Gujarat, India, 382350

Statement of Unaudited Standalone Financial Results for the half year ended September 30, 2026

(Rs In Lakhs)

	Particulars	Half year Ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-04-2026	01-10-2025	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	31-03-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
	Income				
I	Revenue from Operations	15,746.96	13,833.84	12,489.46	26,323.30
II	Other Income	42.93	41.98	17.33	59.31
III	**Total Income (I+II)**	**15,789.89**	**13,875.82**	**12,506.79**	**26,382.61**
IV	**Expenses**				
(a)	Cost of materials consumed	9,985.85	7,657.05	8,165.15	15,822.20
(b)	Purchases of stock-in-trade	1,468.77	1,476.81	600.92	2,077.73
(c)	Changes in inventories of finished goods,work-in-progress & Stock-in- trade	(917.03)	50.02	(354.04)	(304.02)
(d)	Employee Benefits expense	767.32	704.06	563.22	1,267.28
(e)	Finance Costs	444.68	347.59	289.74	637.33
(f)	Depreciation and amortisation expense	307.78	246.61	225.60	472.21
(g)	Other Expenses	2,127.38	2,080.90	1,839.13	3,920.03
	Total expenses (IV)	**14,184.75**	**12,563.04**	**11,329.72**	**23,892.76**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**	**1,605.14**	**1,312.78**	**1,177.07**	**2,489.85**
VI	Exceptional items		-	-	-
VII	**Profit before extraordinary items and tax (V - VI)**	**1,605.14**	**1,312.78**	**1,177.07**	**2,489.85**
VIII	Extraordinary items	-	-	-	-
IX	**Profit before tax (VII- VIII)**	**1,605.14**	**1,312.78**	**1,177.07**	**2,489.85**
X	**Tax Expense**	**(429.04)**	**(320.64)**	**(291.81)**	**(612.45)**
(a)	Current Tax	(257.00)	(291.00)	(234.00)	(525.00)
(b)	Deferred Tax	(164.65)	(29.64)	(59.49)	(89.13)
(c)	Tax Expense Relating to Prior years	(7.39)	-	1.68	1.68
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**1,176.10**	**992.14**	**885.26**	**1,877.40**
XII	Profit/(loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-
XV	**Net Profit (Loss) for the period/year (XI+XIV)**	**1,176.10**	**992.14**	**885.26**	**1,877.40**
XVI	**Details of equity share capital**				
	Paid-up equity share capital (in Rs. In Lakhs)	1,366.00	1,366.00	1,366.00	1,366.00
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Reserves excluding revaluation reserve				6,945.78
XVII	**Earnings per share**				
	Earnings per share (Not Annualised)				
	Basic earnings /(loss) per share from continuing operations (in Rs.)	8.61	7.26	6.48	13.74
	Diluted earnings /(loss) per share continuing operations (in Rs.)	8.61	7.26	6.48	13.74

See accompanying notes to the financial results

For and on behalf of the Board of Directors
KAKA INDUSTRIES LIMITED
(CIN : L25209GJ2019PLC108782)

RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)
DIN :03454540
Place: Ahmedabad
Date: 06-November-2026

BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)
DIN :07965097

KAKA INDUSTRIES LIMITED GUJARAT

KAKA INDUSTRIES LIMITED

CIN : L25209GJ2019PLC108782

Registered Address : 501 & 601, Sahitya Business Park, Near Sahjanand Business Park, S.P. Ring Road, Nikol,Ahmedabad, Gujarat, India, 382350

Statement of Unaudited Standalone Cash Flows for the half year ended September 30, 2026

(Rs In Lakhs)

Particulars	Half Year Ended	Year Ended
A. Date of start of reporting period	30-09-2026	31-03-2026
B. Date of end of reporting period	01-04-2026	01-04-2025
C. Whether results are audited or unaudited	30-09-2026	31-03-2026
D. Nature of report standalone or consolidated	Unaudited	Audited
	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1,605.14	2,489.85
Adjustment for:		
Depreciation and Amortisation Expense	307.78	472.21
Effect of Exchange Rate Change (Unrealised)	-	(3.42)
Loss/(Gain) on Sale / Discard of Assets (Net)	3.83	1.07
Bad debt, provision for doubtful debts	8.38	151.88
Non Cash Expenses (Provision for Expenses)	-	45.17
Dividend Income	(0.04)	(0.02)
Interest Income	(0.02)	(19.06)
Finance Costs	444.68	637.16
Non Cash Income	(6.07)	-
Operating Profit before working capital changes	**2,363.69**	3,774.86
Adustment for:		
Inventories	(872.70)	(763.20)
Trade Receivables	(374.82)	(862.67)
Other Current Assets	(46.13)	(26.03)
Trade Payables	777.50	(30.88)
Other Current Liabilities & Provisions	73.47	24.78
Short-term Provisions	(5.23)	(42.25)
Long-term Provisions	11.49	13.33
Cash (Used in)/Generated from Operations	1,927.26	**2,087.95**
Income Tax paid(Net)	235.94	500.58
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	**1,691.32**	**1,587.36**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Intangible asset & Capital Work in Progress	(881.17)	(3,309.82)
Sale of Property, Plant and Equipment	19.62	109.96
Purchase of Investments Property	(57.69)	(290.28)
Purchase of Equity Instruments	0.30	(0.30)
Investment in Term Deposits	9.51	(3.45)
Movement in other non current assets	19.03	22.56
Interest received	0.02	19.06
Dividend received	0.04	0.02
NET CASH (USED IN)/GENERATED FROM INVESTING ACTIVITIES	**(890.35)**	**(3,452.25)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	307.82	2,647.39
Repayment of Long Term Borrowings	(508.44)	(749.17)
Proceeds from / (Repayment of) Short Term Borrowings	(738.11)	1,266.95
Finance Costs	(444.68)	(637.16)
NET CASH (USED IN)/GENERATED FROM FINANCING ACTIVITIES	**(1,383.40)**	**2,528.00**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(582.43)**	**663.12**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	**876.88**	**213.70**
Exchange difference of Foreign Currency Cash and Cash equivalents	-	0.06
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**294.45**	**876.88**

Reconciliation of cash and cash equivalents

Particulars	As at 30-September-2026	As at 31-March-2026
Components of cash and cash equivalents:-		
Cash on hand	11.35	27.91
Balances with banks in current accounts	2.96	606.19
Bank Deposit having maturity of less than 3 months	-	-
Other Bank Balance		
Margin money deposits held as security against bank guarantees	280.15	242.78
Bank Deposit having maturity of greater than 12 months	-	3.45
Less: Deposits reclassified to other non current assets	-	(3.45)
Cash and Cash Equivalents as per Balance Sheet	**294.45**	**876.88**

Note: The Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

For and on behalf of the Board of Directors
KAKA INDUSTRIES LIMITED
(CIN : L25209GJ2019PLC108782)

RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)
DIN :03454540

BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)
DIN :07965097

KAKA INDUSTRIES LIMITED GUJARAT

Place: Ahmedabad
Date: 06-November-2026

Explanatory notes to the Statement of Unaudited Standalone interim Financial Results for Half year ended September 30, 2026

1. Unaudited Standalone Interim Statement of Financial Results for the half year ended September 30, 2026 have been prepared in accordance with the Accounting Standard (referred to as "AS") 25 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules as amended from time to time and comply with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 06, 2026.

2. The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and have expressed an unmodified conclusion thereon.

3. The figures for the half year ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to September 30, 2025, which were subjected to limited review by the Statutory Auditors.

4. There were no investor complaints received / pending during the half year ended September 30, 2026.

5. As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the compulsory requirement of adoption of Ind AS under the Companies (Indian Accounting Standards) Rules, 2015. Accordingly, these results have been prepared under the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013.

6. As per Accounting Standard 17 on "Segment Reporting" (AS 17), the company has only one reportable segment viz plastic products (i.e. manufacturing, sales and installation of UPVC/ PVC profiles, sheets, moulding window and doors).

7. Earning per shares are calculated on weighted average of the share capital outstanding during the year/ half year / period. Half yearly EPS is not annualised.

8. The Statement of Standalone Assets and Liabilities as at September 30, 2026 and the Statement of Standalone Cash Flows for the half year ended September 30, 2026 (prepared under the indirect method as per AS 3 'Cash Flow Statements') are attached herewith and form part of these results.

9. During the half year ended September 30, 2026, the Company has commissioned and capitalised its 7.5 MW ground-mounted captive solar power plant at Village: Bordi, Taluka: Thasra, District: Kheda, Gujarat on July 1,2026 (The said was carried under Capital Work-in-Progress as at March 31, 2026). Plant & Machinery – Solar of Rs. 2,590.48 lakhs has been added to Property, Plant and Equipment w.e.f July 1,2026. The depreciation on the same is charged to the Statement of Profit and Loss from the date of capitalisation; therefore, depreciation for the half year are not comparable with those of the previous periods.

10. The results for the six month period ended September 30, 2026, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.kakaprofile.com).

For and on behalf of the Board of Directors
KAKA INDUSTRIES LIMITED
(CIN: L25209GJ2019PLC108782)

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DATE : November 06, 2026
PLACE : AHMEDABAD