K.V. Toys India Limited
403-404, Tower A, Centrum Business Square
Road No. 16, Wagle Industrial Estate, Thane,
Maharashtra 400604
Email: info@kvtoysindia.com

CIN: L32409MH2023PLC400074 | GST: 27AAKCK1271C1ZR

To

Date:14/11/2026

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai-400 001

Scrip Code: 544641

Sub: Outcome of the Board Meeting held on November 14, 2026

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today i.e., Saturday November 14,2026, inter-alia, considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter and half year ended September 30, 2026, duly reviewed and recommended by the Audit Committee pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Un-audited Financial Results have been uploaded on the Stock Exchange websites at http://www.bseindia.com and on the website of the Company at https://kvtoysindia.com/

The Board Meeting Commenced at 05:30 P.M. and concluded at 09:30 P.M.

Thanking you, Yours faithfully,

For K. V. TOYS INDIA LIMITED

Narang Karan
Digitally signed by Narang Karan
Date: 2026.11.14 21:58:58 +05'30'

KARAN NARANG

Managing Director

(DIN: 07098277)

IISHREEII

SHUBHAM D JAIN & Co.
CHARTERED ACCOUNTANTS

INDIA

CA. Shubham Jain
B.Com., F.C.A., DISA
(Proprietor)

415, D.M. Tower, 21/1 Race Course Road, Indore (M.P.) I cashubhamdjain@gmail.com I Mobile : 9424022223

Independent Auditors' Review Report on the Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of K. V. Toys India Limited (Formerly Known as 'K. V. Toys India Private Limited')

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **K. V. Toys India Limited** (Formerly Known as 'K. V. Toys India Private Limited') (the "Company"), for the half-year ended September 30, 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 (the Listing Regulations).

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 Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

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 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: Shubham D Jain & Co.
Chartered Accountants
FRN: 034807C

Shubham D. Jain & Co. ★ Chartered Accountants ★

CA Shubham Jain
Proprietor
M.No.: 441604
UDIN: 26441604PZXTIV5036

Place: Mumbai
Date: 14-11-2026

K. V. TOYS INDIA LIMITED

CIN : U32409MH2023PLC400074

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2026
(PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATION, 2015)

(₹ in Lakhs Except Share Data and Ratios)

	Particulars	For the Half-Year ended			For the year ended March 31, 2026
		September 30, 2026	March 31, 2026	September 30, 2025	
		Unaudited	Audited	Audited	Audited
I	Revenue from operations	10,391.85	9,399.04	8,080.30	17,479.34
II	Other Income	59.54	27.73	10.07	37.80
III	**Total Revenue (I+II)**	**10,451.39**	**9,426.77**	**8,090.37**	**17,517.14**
IV	**Expenses:**				-
	(a) Cost of materials consumed	7,982.82	7,233.90	6,448.21	13,682.11
	(b) Direct expenses	761.19	798.12	642.92	1,441.04
	(c) Changes in inventories of work-in-progress & finished goods	146.86	143.57	(82.16)	61.41
	(d) Employee benefits expense	307.39	208.51	204.84	413.35
	(e) Finance costs	10.36	28.44	58.04	86.48
	(f) Depreciation & amortisation expense	66.21	24.76	21.58	46.34
	(g) Other expenses	532.43	371.08	253.97	625.05
			939.18	-939.18	
	Total Expenses	**9,807.26**	**8,808.38**	**7,547.40**	**16,355.78**
V	**Profit/(Loss) Before exceptional, Prior Period items and tax (III - IV)**	**644.13**	**618.39**	**542.97**	**1,161.36**
VI	Prior Period items (Net)	-	(12.18)	0.97	(11.21)
VII	**Profit/(Loss) Before Tax (V - VI)**	**644.13**	**630.57**	**542.00**	**1,172.57**
VIII	**Tax expense:**				
	(a) Current tax expense	161.05	160.68	135.95	296.63
	(b) Deferred tax expense/(credit)	(1.83)	0.79	5.00	5.79
	(c) Short / (excess) provision for tax of earlier years	-	1.34	(7.96)	(6.62)
	Total Tax Expense	**159.22**	**162.81**	**132.99**	**295.80**
IX	**Profit/(Loss) for the period/year (VII - VIII)**	**484.91**	**467.76**	**409.01**	**876.77**
X	**Paid-up equity share capital (Face Value of ₹ 10/- each)**	628.00	628.00	460.00	628.00
XI	**Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year**				4,849.49
XII	**Earnings per share (Post Bonus):-**				
	a) Basic	7.72	8.32	8.89	17.15
	b) Diluted	7.72	8.32	8.89	17.15

For and on behalf of the Board of Directors
K. V. TOYS INDIA LIMITED

Narang Karan
Digitally signed by Narang Karan
Date: 2026.11.14 22:00:33 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277

Place : Mumbai
Date : 14-11-2026

K. V. TOYS INDIA LIMITED

CIN : U32409MH2023PLC400074

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

(₹ in Lakhs)

	Particulars	As at September 30, 2026 (Un-Audited)	As at March 31, 2026 (Audited)
		₹	₹
A	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	(a) Share capital	628.00	628.00
	(b) Reserves and Surplus	5,334.40	4,849.49
		5,962.40	**5,477.49**
(2)	**Non-current liabilities**		
	(a) Long-Term Borrowings	1,222.62	1,252.84
	(b) Long-Term Provisions	45.68	12.14
		1,268.30	**1,264.98**
(3)	**Current liabilities**		
	(a) Short Term Borrowings	-	5.98
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	581.71	141.70
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,257.14	1,217.97
	(c) Other current liabilities	109.72	82.23
	(d) Short-term provisions	32.26	64.98
		1,980.83	**1,512.86**
	TOTAL	**9,211.53**	**8,255.33**
B	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property,Plant & Equipment	654.00	132.97
	(ii) Intangible Assets	18.62	24.89
	(b) Deferred Tax Assets (Net)	4.64	2.81
	(c) Non-Current Investments	5.25	5.25
	(d) Other Non-Current Assets	69.12	75.50
		751.63	**241.42**
(2)	**Current assets**		
	(a) Current Investments	198.10	875.89
	(b) Inventories	2,312.56	2,255.25
	(c) Trade Receivables	3,924.83	2,424.28
	(d) Cash and Bank Balances	1,265.03	1,531.38
	(e) Short-Term Loans and Advances	717.29	909.81
	(f) Other Current Assets	42.09	17.30
		8,459.90	**8,013.91**
	TOTAL	**9,211.53**	**8,255.33**

For and on behalf of the Board of Directors
K. V. TOYS INDIA LIMITED

Narang Karan Digitally signed by Narang Karan Date: 2026.11.14 22:00:49 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277

Place : Mumbai
Date : 14-11-2026

K. V. TOYS INDIA LIMITED

CIN : U32409MH2023PLC400074

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

(₹ In Lakhs)

Particulars	For the half year ended September 30 , 2026	For the half year ended September 30 , 2025
Cash Flow From Operating Activities:		
Net Profit before tax and Prior Period Items as per Profit And Loss A/c	**644.13**	**542.97**
Adjustments for:		
Interest expense	10.36	45.09
Gratuity Provision	27.44	(7.27)
Interest Income	(37.07)	(0.58)
Gain on Sale of Investments	(22.21)	
Unrealised Realised Forex Exchange (Gain)/Loss	(0.16)	2.88
Lease Equalization Reserve	4.83	
Depreciation and Amortisation Expense	66.21	21.58
Operating Profit Before Working Capital Changes	**693.53**	**604.67**
Adjusted for (Increase)/Decrease in operating assets		
Loans and advances	192.52	(40.34)
Inventories	(57.31)	(93.02)
Trade Receivables	(1,500.55)	(688.50)
Other Assets (Including Other Bank Balances)	(2.22)	(119.82)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	479.34	271.95
Other Current Liabilities & Provisions	17.90	31.00
Cash Generated From Operations Before Extra-Ordinary Items	**(176.79)**	**(34.06)**
Net Income Tax paid/ refunded	(183.60)	(116.97)
Net Cash Flow from/(used in) Operating Activities: (A)	**(360.39)**	**(151.03)**
Purchase of property, plant & equipment and intangible assets	(580.97)	(36.93)
Receipt from sale of investments in mutual funds	700.00	-
Interest Income Received	12.28	-
Net Cash Flow from/(used in) Investing Activities: (B)	**131.31**	**(36.93)**
Cash Flow from Financing Activities:		
Proceeds from borrowings	2.96	389.64
Repayment of borrowings	(39.16)	(218.00)
Interest expense paid	(9.67)	(46.85)
Net Cash Flow from/(used in) Financing Activities (C)	**(45.87)**	**124.79**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(274.95)	(63.17)
Cash & Cash Equivalents as at the Beginning of the Year/Period	363.59	185.58
Cash & Cash Equivalents As At End of the Year / period	**88.64**	**122.41**
Component of cash and cash equivalent consists of:		
Cash-in-hand	4.83	10.61
Bank Balance	83.81	111.81
Total	**88.64**	**122.42**

Note: The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors
K. V. TOYS INDIA LIMITED

Narang Karan

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Date: 2026.11.14 22:01:09 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277
Place : Mumbai
Date : 14-11-2026

K. V. TOYS INDIA LIMITED
CIN : U32409MH2023PLC400074

Notes to Standalone Financial Results

1 The unaudited Financial Results for the Half year ended on September 30, 2026 have been prepared by the Company, reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on November 14, 2026.

2 The Results for the half year ended September 30, 2026 have been subjected to limited review by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). EPS for the half-year ended September 30,2026, March 31, 2026, and September 30, 2025 are not annualised.

5 The Company does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.

6 The figures for the half-year ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the audited figures up to the half-year period ended September 30, 2025.

7 During the half-year ended March 31, 2026, the company has issued 16,80,000 equity shares of ₹ 10 each at a premium of ₹ 229 each (Issue Price Rs.239 per share) by way of initial public offer ("IPO") and got listed on SME Platform of BSE Limited on December 15, 2025.

K. V. TOYS INDIA LIMITED
CIN : U32409MH2023PLC400074

Notes to Standalone Financial Results

8 The company has utilised the proceeds from IPO as per the object clause of the prospectus as detailed below :

S. No.	Object of the Issue	Allocated Amount (₹ in Lakhs)	Amount utilised Up to September 30, 2026 (₹ in Lakhs)	Amount Un - utilised as at September 30, 2026 (₹ in Lakhs)	Remarks (if any)
1	Funding the working capital requirements of the company	2,091.80	939.18	1,152.62	As on 30-09-2026, unutilised balance is parked in fixed deposits with banks (Rs. 1,176.39 lakhs) and mutual funds (Rs. 198.10 lakhs).
2	Repayment/Prepayment of borrowings	1,169.82	1,169.82	-	
3	General Corporate Purposes	417.09	195.22	221.87	
4	Issue Expenses	336.49	336.49	-	
Total		**4,015.20**	**2,640.71**	**1,374.49**	

9 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

10 There were no investor complaints known to the Company outstanding at the beginning and at the end of the half year ended on September 30, 2026.

11 The results of the Company are also available for investors at www.kvtoys.com and www.bseindia.com

For and on behalf of the Board of Directors

Narang Karan
Digitally signed by Narang Karan
Date: 2026.11.14 22:01:29 +05'30'

Karan Narang
(Managing Director)
DIN - 07098277
Place : Mumbai
Date : November 14, 2026

IISHREEII

SHUBHAM D JAIN & Co.
CHARTERED ACCOUNTANTS

INDIA

CA. Shubham Jain
B.Com., F.C.A., DISA
(Proprietor)

415, D.M. Tower, 21/1 Race Course Road, Indore (M.P.) I cashubhamdjain@gmail.com I Mobile : 9424022223

Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of the Group for the half-year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of K. V. Toys India Limited
(formerly known as 'K. V. Toys India Private Limited')

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of K. V. Toys India Limited (formerly known as 'K. V. Toys India Private Limited') (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit after tax of its associate for the half-year ended September 30, 2026 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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.

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 Holding 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. This Statement includes the results of the following entities:

Company Name	Relationship	Country of Incorporation	% of Ownership
Crayonix Stationery Private Limited	Subsidiary	India	65%
Indo Manufacturers LLP	Subsidiary	India	55%
Just Bear Private Limited	Associate	India	27%

Shubham D. Jain & Co. Chartered Accountants

5. 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, 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 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 did not review the interim financial information of two subsidiaries, Crayonix Stationery Private Limited & Indo Manufacturers LLP whose interim financial information reflects total assets of ₹ 732.94 lakhs as at September 30, 2026, total revenues of ₹ 301.76 lakhs, total net loss after tax of ₹ 19.08 lakhs and net cash inflows of ₹ 17.88 lakhs for the half-year ended September 30, 2026, included in the consolidated financial results, as considered in the Statement. These interim financial information have been reviewed by other auditors, whose report 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, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the consolidated financial results is not modified in respect of this matter.
- We did not review the interim financial information of an associate, Just Bear Private Limited whose interim financial information reflects the Group's share of net profit of ₹ 7.35 lakhs for the half-year ended September 30, 2026, included in the consolidated financial results. Such interim financial information has been reviewed by other auditor, whose report has 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 this associate, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the consolidated financial results is not modified in respect of this matter.
- The comparative consolidated figures for the half-year ended March 31, 2026 included in the Statement are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the published standalone figures audited by us of the Holding Company for the half-year ended September 30, 2025. Further, as the subsidiaries were incorporated / acquired during the half-year ended March 31, 2026, consolidated figures for the half-year ended September 30, 2025 have not been presented (refer Note 7 to the Statement). Our conclusion is not modified in respect of this matter.

For Shubham D Jain & Co.
Chartered Accountants
FRN: 034807C



Shubham D Jain
Proprietor
M.No.: 441604
UDIN: 26441604GVEKLC2582
Place: Mumbai
Date: 14/11/2026

K. V. TOYS INDIA LIMITED
(U32409MH2023PLC400074)

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2026
(PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATION, 2015)

(₹ In Lakhs)

Sr. No.	Particulars	For the Half Year Ended			For the year ended March 31, 2026
		September 30, 2026	March 31, 2026 (Refer Note 7)	September 30, 2025 (Refer Note 7)	
		Un-audited	Audited	Un-audited	Audited
A	**INCOME**				
	Revenue from Operations	10,363.23	9,399.04	-	17,479.34
	Other Income	59.54	27.73	-	37.80
	Total Income (A)	**10,422.77**	**9,426.77**		**17,517.14**
B	**EXPENDITURE**				
	Cost of materials consumed	7,976.45	7,233.90	-	13,682.11
	Direct Expenses	824.34	798.12	-	1,441.04
	Changes in inventories of work-in-progress & finished goods	(15.88)	143.57	-	61.41
	Employee benefits expense	317.22	208.51	-	413.35
	Finance costs	13.01	28.44	-	86.48
	Depreciation & amortisation expense	83.84	24.76	-	46.34
	Other expenses	611.66	371.23	-	625.20
	Total Expenses (B)	**9,810.64**	**8,808.53**	**-**	**16,355.93**
C	**Profit/(Loss) before exceptional, prior period items and tax (A-B)**	612.13	618.24	-	**1,161.21**
D	**Prior period items (Net)**	**-**	(12.18)	**-**	(11.21)
E	**Profit/(Loss) before tax (C-D)**	**612.13**	**630.42**	**-**	**1,172.42**
F	**Tax Expense:**				
	(i) Current tax	161.05	160.68	-	296.63
	(ii) Deferred tax expense/(credit)	(8.21)	0.79	-	5.79
	(iii) Short / (excess) provision for tax of earlier years	-	1.34	-	(6.62)
	Total Tax Expense (F)	**152.84**	**162.81**	**-**	**295.80**
G	**Profit/(Loss) for the period/year (E-F)**	459.29	467.61	-	**876.62**
H	**Share of Profit/(Loss) of Associate**	7.35	(2.36)	-	(2.36)
I	**Profit/(Loss) for the period/year before minority interest (G+H)**	466.64	465.25	-	**874.26**
J	**Less: Share of Loss attributable to minority interest**	(0.75)	(0.05)	-	(0.05)
K	**Profit/(Loss) attributable to equity shareholders of the Holding Company (I-J)**	467.39	465.30	-	**874.31**
L	**Paid-up Equity Share Capital (Face Value of ₹ 10/- each)**	628.00	628.00	-	628.00
M	**Reserves excluding revaluation reserves as per balance sheet of previous accounting year**				4,847.03
N	**Earnings per share (Face value of ₹ 10/- each) (not annualised for half-years):**				
	i. Basic	7.44	8.27	-	17.11
	ii. Diluted	7.44	8.27	-	17.11

For and on behalf of the Board of Directors

Narang Karan
Digitally signed by Narang Karan
Date: 2026.11.14 22:31:41 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277

Place : Mumbai
Date : 14-11-2026

K. V. TOYS INDIA LIMITED
(U32409MH2023PLC400074)

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2026

(₹ In Lakhs)

Sr. No.	Particulars	As at September 30, 2026	As at March 31, 2026
		Unaudited	Audited
	EQUITY AND LIABILITIES		
A	**Shareholders Funds**		
	a. Share Capital	628.00	628.00
	b. Reserves & Surplus	5,314.43	4,847.03
B	Minority interest	-	0.75
C	**Non - Current Liabilities**		
	a. Long-term Borrowings	1,406.87	1,252.84
	b. Long-term Provisions	45.68	12.14
D	**Current Liabilities**		
	a. Short Term Borrowings	38.21	5.98
	b. Trade Payables		
	- Due to Micro and Small Enterprises	581.71	141.70
	- Due to Others	1,387.46	1,217.97
	c. Other Current liabilities	130.54	81.03
	d. Short Term Provisions	48.13	65.13
	Total	**9,581.03**	**8,252.57**
	ASSETS		
A	**Non Current Assets**		
	a. Property, Plant & Equipment and Intangible Assets		
	- Property, Plant & Equipment	875.04	132.97
	- Intangible Assets	18.62	24.89
	b. Deferred Tax Assets (Net)	11.02	2.81
	c. Non-Current Investments	9.04	1.69
	d. Other Non-current assets	152.40	85.12
B	**Current Assets**		
	a. Current Investments	198.10	875.89
	b. Inventories	2,468.77	2,255.25
	c. Trade Receivables	3,961.75	2,424.28
	d. Cash and Bank Balances	1,282.91	1,531.38
	e. Short term loan and advances	532.21	900.19
	f. Other current assets	71.17	18.10
	Total	**9,581.03**	**8,252.57**

For and on behalf of the Board of Directors

Narang Karan

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Date: 2026.11.14 22:02:44 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277

Place : Mumbai
Date : 14-11-2026

K. V. TOYS INDIA LIMITED
(U32409MH2023PLC400074)

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

(₹ In Lakhs)

Particulars	For the half year ended September 30 , 2026 Unaudited	For the half year ended September 30 , 2025 Unaudited
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	**612.13**	**-**
Adjustments for:		
Interest expense	13.01	-
Gratuity Provision	27.44	-
Interest Income	(37.07)	-
Gain on Sale of Investments	(22.21)	-
Unrealised Realised Forex Exchange (Gain)/Loss	(0.16)	-
Lease Equalization Reserve	4.83	-
Depreciation and Amortisation Expense	83.84	-
Operating Profit Before Working Capital Changes	**681.81**	**-**
Adjusted for (Increase)/Decrease in operating assets		-
Loans and advances	367.98	-
Inventories	(213.52)	-
Trade Receivables	(1,537.47)	-
Other Assets (Including Other Bank Balances)	(30.97)	-
Adjusted for Increase/(Decrease) in operating liabilities:		-
Trade Payables	609.66	-
Other Current Liabilities & Provisions	55.66	-
Cash Generated From Operations Before Extra-Ordinary Items	**(66.85)**	**-**
Net Income Tax paid/ refunded	(183.60)	-
Net Cash Flow from/(used in) Operating Activities: (A)	**(250.45)**	**-**
Purchase of property, plant & equipment and intangible assets	(819.64)	-
Receipt from sale of investments in mutual funds	700.00	-
Interest Income Received	12.28	-
Investment in FDs	(73.20)	-
		-
Net Cash Flow from/(used in) Investing Activities: (B)	**(180.56)**	**-**
Cash Flow from Financing Activities:		
Proceeds from borrowings	229.44	-
Repayment of borrowings	(43.18)	-
Interest expense paid	(12.32)	-
Net Cash Flow from/(used in) Financing Activities (C)	**173.94**	**-**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(257.07)	-
Cash & Cash Equivalents as at the Beginning of the Year/Period	363.59	-
Cash & Cash Equivalents As At End of the Year / period	**106.52**	**-**
Component of cash and cash equivalent consists of:		
Cash-in-hand	11.49	-
Bank Balance	95.03	-
Total	**106.52**	**-**

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors
K. V. TOYS INDIA LIMITED

Narang Karan
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Date: 2026.11.14 22:01:51 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277
Place : Mumbai
Date : 14-11-2026

K. V. TOYS INDIA LIMITED
(U32409MH2023PLC400074)

Notes to Consolidated Financial Results

1 The consolidated unaudited Financial Results for the Half year ended on September 30, 2026 have been prepared by the Company, reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on November 14, 2026.

2 The Results for the half year ended September 30, 2026 have been subjected to limited review by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). EPS for the half-years ended September 30, 2026 and March 31, 2026 are not annualised.

5 The Group does not have more than one reportable segment in terms of AS 17 and hence, segment-wise reporting is not applicable.

6 The consolidated financial results include limited reviewed financial results of two subsidiaries, namely Crayonix Stationery Private Limited and Indo Manufacturers LLP, and one associate, namely Just Bear Private Limited.

7 The comparative results and other information for the half year ended September 30, 2025 have not been furnished since consolidated financial results for the said period were not applicable to the company, as the subsidiaries and associate have been incorporated / acquired during the half-year ended March 31, 2026. Accordingly, the figures for the half-year ended March 31, 2026 are the balancing figures between the audited consolidated figures in respect of the full financial year and the audited standalone figures up to the half-year ended September 30, 2025.

8 During the half-year ended March 31, 2026, the company has issued 16,80,000 equity shares of ₹ 10 each at a premium of ₹ 229 each (Issue Price Rs.239 per share) by way of initial public offer ("IPO") and got listed on SME Platform of BSE Limited on December 15, 2025.

K. V. TOYS INDIA LIMITED
(U32409MH2023PLC400074)

Notes to Consolidated Financial Results

9 The company has utilised the proceeds from IPO as per the object clause of the prospectus as detailed below :

S. No.	Object of the Issue	Allocated Amount (₹ in Lakhs)	Amount utilised Up to September 30, 2026 (₹ in Lakhs)	Amount Un - utilised as at September 30, 2026 (₹ in Lakhs)	Remarks (if any)
1	Funding the working capital requirements of the company	2,091.80	939.18	1,152.62	As on 30-09-2026, unutilised balance is parked in fixed deposits with banks (Rs. 1,176.39 lakhs) and mutual funds (Rs. 198.10 lakhs).
2	Repayment/Prepayment of borrowings	1,169.82	1,169.82	-	
3	General Corporate Purposes	417.09	195.22	221.87	
4	Issue Expenses	336.49	336.49	-	
Total		**4,015.20**	**2,640.71**	**1,374.49**	

10 There were no investor complaints known to the Company outstanding at the beginning and at the end of the half year ended on September 30, 2026.

11 The results of the Company are also available for investors at www.kvtoys.com and www.bseindia.com

12 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors

Narang Karan

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Date: 2026.11.14 22:02:06 +05'30'

KARAN NARANG
(Managing Director)
DIN - 07098277
Place : Mumbai
Date : November 14, 2026