

Kajal Synthetics And Silk Mills Limited

CIN No. L17110MH1985PLC035204

Regd. Office : 29, Bank Street, 1st Floor, Fort, Mumbai - 400 001

Tel.: 95940 43658 · Email : kajalsyntheticsandsilk@gmail.com

Website : www.kajalsynthetics.co.in

May 25, 2026

Deputy Listing Manager,
Listing Compliance
BSE Limited
P. J. Tower,
Dalal Street, Fort,
Mumbai 400 001

Dear Sir,

Ref: Scrip Code: 512147
Sub: Outcome of the Board Meeting

This is to inform you that the Board of Directors at its meeting held on Monday, May 25, 2026 approved the Audited Financial Results (Standalone and Consolidated) for the 4th Quarter and year ended 31st March, 2026.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the following:

- a) Approved Audited Financial Results (Standalone and Consolidated) for the 4th Quarter and year ended 31st March, 2026.
- b) The Report of our Statutory Auditors' M/s S S R C A & Co., Chartered Accountants on the above results.
- c) The Declaration of un-modified opinion of the Statutory Auditors' Report by the Board of Director

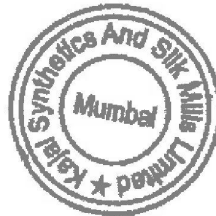
The Meeting was commenced at 1.30 pm and concluded on 2.30 pm

Please take the above documents on record and oblige.

Thanking you.

Yours faithfully,
For KAJAL SYNTHETICS AND SILK MILLS LIMITED


Seetha Ramaiya K. Vellore
Managing Director
(DIN-08216198)



KAJAL SYNTHETICS AND SILK MILLS LIMITED
CIN : L17110MH1985PLC035204

Regd. Office : 29, BANK STREET, 1ST FLOOR, FORT, MUMBAI - 400 001

E-mail: kajalsyntheticsandsilk@gmail.com

Website : www.kajalsynthetics.co.in

Audited Standalone Financial Results for the quarter and year ended 31st March, 2026

(Rs. In Lakhs Except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations					
	Interest Income	-	-	-	-	-
	Dividend Income	-	-	-	-	-
	Profit on Sale of Current Investments	-	-	(1.64)	-	0.74
	Net Gain/(loss) on Fair Value Changes	-	-	1.63	-	-
	Impairment on financial instruments	-	-	-	-	-
	Other Income	6.64	0.18	4.59	6.90	4.76
	Total Income	6.64	0.18	4.58	6.90	5.50
2	Expenses					
	Finance Costs	49.31	50.40	45.69	198.70	182.43
	Employee Benefits Expense	13.35	5.67	6.86	39.24	29.80
	Impairment on financial instruments	-	-	-	-	-
	Other Expenses	1.95	2.53	1.83	8.97	8.24
	Total Expenses	64.61	58.60	54.38	246.91	220.47
3	Profit/(Loss) before Tax (1-2)	(57.97)	(58.42)	(49.80)	(240.01)	(214.97)
4	Tax Expenses					
	Current Tax	-	-	-	-	-
	Earlier year's tax adjustments	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
5	Net Profit/(Loss) After Tax (3-4)	(57.97)	(58.42)	(49.80)	(240.01)	(214.97)
6	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Fair Value measurement on Investments	0.34	-	(0.01)	119.39	169.76
	Remeasurement of the defined benefit plans	0.43	-	0.10	0.43	0.10
	Other Comprehensive Income	0.77	-	0.09	119.82	169.86
7	Total Comprehensive Income (5+6)	(57.20)	(58.42)	(49.71)	(120.19)	(45.11)
8	Paid-up equity share capital (Face value of Rs. 10/- each)	199.20	199.20	199.20	199.20	199.20
9	Reserves i.e. Other Equity (excluding Revaluation Reserves)				1,793.34	1,913.53
10	Earning Per Share (EPS)					
	Basic EPS (in Rs.) (Not annualised)	(2.91)	(2.93)	(2.50)	(12.05)	(10.79)
	Diluted EPS (in Rs.) (Not annualised)	(2.91)	(2.93)	(2.50)	(12.05)	(10.79)

Notes:

- These Audited Standalone Financial Results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 25th May, 2026.
- The Statutory Auditors of the Company have issued an unmodified opinion in their audit report.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is primarily engaged in the Finance & Investment activities and accordingly there is no separate reportable segment, as per the Ind AS 108 "Operating Segments".
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes as assessed by the Company, on the basis of the information available, consistent with the guidance provided by The Institute of Chartered Accountants of India, is not material and has been recognised in the standalone financial results of the Company for the quarter and year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact, if any, on the measurement of liability pertaining to employee benefits.
- The figures for the quarter ended March 31, 2026 are the balancing figure between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2025 which were subject to limited review.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.



For Kajal Synthetics And Silk Mills Limited

Seetha Ramaiya K. Vellore
Seetha Ramaiya K. Vellore
Managing Director

DIN : 08216198

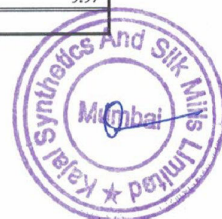
Place : Mumbai

Date : 25th May, 2026

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026		
(Rs. In Lakhs)		
	As At 31.03.2026 (Audited)	As At 31.03.2025 (Audited)
ASSETS		
Financial Assets		
a) Cash and Cash Equivalents	9.94	9.97
b) Investments	4,294.95	4,175.56
c) Other Financial Assets	0.17	0.03
d) Other Trade Receivables	2.04	0.83
	4,307.10	4,186.39
Non-financial Assets		
a) Current Tax Assets (Net)	2.40	2.49
b) Other Non-Financial Assets	0.02	0.04
	2.42	2.53
TOTAL - ASSETS	4,309.52	4,188.92
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a) Borrowings	2,105.00	2,070.00
b) Other Financial Liabilities	178.78	0.12
	2,283.78	2,070.12
Non-financial Liabilities		
a) Other Non-financial Liabilities	33.20	6.07
	33.20	6.07
EQUITY		
a) Equity Share Capital	199.20	199.20
b) Other Equity	1,793.34	1,913.53
	1,992.54	2,112.73
TOTAL - LIABILITIES AND EQUITY	4,309.52	4,188.92

KAJAL SYNTHETICS AND SILK MILLS LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. In Lakhs)		
Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit/(loss) before taxation	(240.01)	(214.97)
<u>Adjustments for:</u>		
(Profit)/ Loss on Sale of Investments	-	(0.74)
Net (gain) / loss on Fair value changes	-	-
Impairment on Financial Instruments	-	-
Dividend Income	-	-
Operating Profit before working capital changes	(240.01)	(215.71)
Decrease/ (Increase) in Loans and Advances	-	-
Decrease / (Increase) in Other Financial Assets	(0.15)	(0.03)
Decrease / (Increase) in Other Non-Financial Assets	0.02	(0.04)
(Decrease) / Increase in Other Financial Liability	27.14	(22.03)
(Decrease) / Increase in Other Non-financial Liabilities	179.09	(197.36)
Decrease / (Increase) in Trade Receivables	(1.21)	5.78
Cash generated from operations	(35.12)	(429.39)
Direct Taxes (paid)/ refund	0.09	0.54
Net Cash Flow from operating activities (A)	(35.03)	(428.85)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Investments	-	26.53
Net Cash from/(used) in Investing activities (B)	-	26.53
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Loans taken	160.00	2,070.00
Repayment of Loans	(125.00)	(1,660.00)
Net Cash from/(used) in financing activities (C)	35.00	410.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(0.03)	7.68
Cash & Cash Equivalents as at beginning of period	9.97	2.29
Cash & Cash Equivalents as at end of period	9.94	9.97
Cash and cash equivalents consist of cash on hand and balances with banks		
	31.03.2026	31.03.2025
Cash on hand	0.02	0.01
Balance in Current Account	9.92	9.96
Cash and Cash Equivalents as restated	9.94	9.97



To,
The Board of Directors of
Kajal Synthetics and Silk Mills Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results Kajal Synthetics and Silk Mills Limited (the "Company") for the year ended 31st March, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is 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 Indian accounting standards and other accounting principles generally accepted India, of the net loss, other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

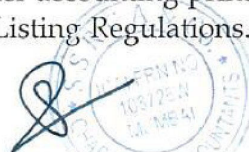
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those SAs 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

The Statement has been compiled from the related audited Standalone Financial Statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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.

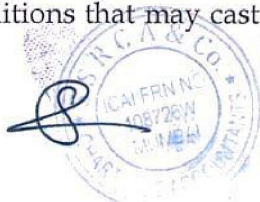
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit or the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statements, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the management.
- conclude on the appropriateness of the management's 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 Standalone Financial Statements 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

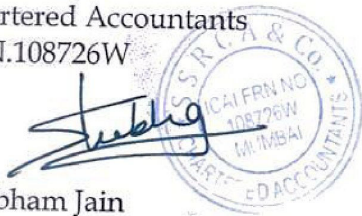
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Other Matter

The Statement includes the results for the quarter ended 31st March, 2026 and 31st March, 2025 which are the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the 9 months of the relevant financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S S R C A & Co.
Chartered Accountants
FRN.108726W



Shubham Jain
Partner

M. No.: 443522

UDIN: 26443522BHPJUF6476

Place: Mumbai

Date: 25th May, 2026

Statement of Audited Consolidated Financial Results for the year ended 31st March, 2026

(Rs. In Lakhs Except EPS)

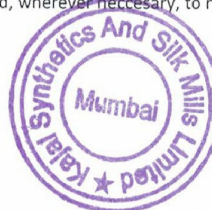
Sr. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations					
	Interest Income	-	-	-	-	-
	Dividend Income	-	-	-	-	-
	Profit on Sale of Current Investments	-	-	(1.64)	-	0.74
	Net Gain/(loss) on Fair Value Changes	-	-	1.63	-	-
	Impairment on financial instruments	-	-	-	-	-
	Other Income	6.64	0.18	4.59	6.90	4.76
	Total Income	6.64	0.18	4.58	6.90	5.50
2	Expenses					
	Finance Costs	49.31	50.40	45.69	198.70	182.43
	Employee Benefits Expense	13.35	5.67	6.86	39.24	29.80
	Impairment on financial instruments	-	-	-	-	-
	Other Expenses	1.95	2.53	1.83	8.97	8.24
	Total Expenses	64.61	58.60	54.38	246.91	220.47
3	Profit/(loss) before Share of Net Profit/(Loss) of Associates and Tax (1-2)	(57.97)	(58.42)	(49.80)	(240.01)	(214.98)
4	Share in Net Profit/(Loss) of Associates	(0.71)	0.66	(21.96)	(0.48)	(91.71)
5	Profit/(loss) before Tax (3+4)	(58.68)	(57.76)	(71.76)	(240.49)	(306.69)
6	Tax Expenses					
	Current Tax	-	-	-	-	-
	Earlier year's tax adjustments	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Net Profit/(Loss) for the period (5-6)	(58.68)	(57.76)	(71.76)	(240.49)	(306.69)
8	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Fair Value measurement on Investments	0.34	-	(0.01)	119.39	169.76
	Share of other comprehensive income in an Associate	11.51	-	4.70	11.51	4.70
	Remeasurement of the defined benefit plans	0.43	-	0.10	0.43	0.10
	Other Comprehensive Income	12.28	-	4.79	131.33	174.56
9	Total Comprehensive Income (7+8)	(46.40)	(57.76)	(66.97)	(109.16)	(132.13)
10	Paid-up equity share capital (Face value of Rs. 10/- each)	199.20	199.20	199.20	199.20	199.20
11	Reserves i.e. Other Equity (excluding Revaluation Reserves)				1681.41	1733.47
12	Earning Per Share (EPS)					
	Basic EPS (in Rs.) (Not annualised)	(2.95)	(2.90)	(3.61)	(12.07)	(15.40)
	Diluted EPS (in Rs.) (Not annualised)	(2.95)	(2.90)	(3.61)	(12.07)	(15.40)

Notes:

- The above Audited Consolidated Financial Results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 25th May, 2026.
- The Statutory Auditors of the Company have issued an unmodified opinion in their audit report.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is primarily engaged in the Finance & Investment activities and accordingly there is no separate reportable segment, as per the Ind AS 108 "Operating Segments".
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes as assessed by the Company, on the basis of the information available, consistent with the guidance provided by The Institute of Chartered Accountants of India, is not material and has been recognised in the standalone financial results of the Company for the quarter and year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- The figures for the corresponding previous period have been regrouped / reclassified, wherever necessary, to make them comparable.

For KAJAL SYNTHETICS AND SILK MILLS LIMITED



Seetha Ramaniya K. Vellore

Seetha Ramaniya K. Vellore
Managing Director
DIN : 08216198

Place : Mumbai
Date : 25th May, 2026

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026		
(Rs. In Lakhs)		
Particulars	As At 31.03.2026 Audited	As At 31.03.2025 Audited
ASSETS		
Financial Assets		
a) Cash and Cash Equivalents	9.94	9.97
b) Investments	4,183.02	3,995.50
c) Other Financial Assets	0.17	0.03
d) Trade Receivables	2.04	0.83
	4,195.17	4,006.33
Non-financial Assets		
a) Current Tax Assets (Net)	2.40	2.49
b) Other Non-Financial Assets	0.02	0.04
	2.42	2.53
TOTAL - ASSETS	4,197.59	4,008.86
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a) Borrowings	2,105.00	2,070.00
b) Other Financial Liabilities	178.78	0.12
	2,283.78	2,070.12
Non-financial Liabilities		
a) Other Non-financial Liabilities	33.20	6.07
	33.20	6.07
EQUITY		
a) Equity Share Capital	199.20	199.20
b) Other Equity	1,681.41	1,733.47
	1,880.61	1,932.67
TOTAL - LIABILITIES AND EQUITY	4,197.59	4,008.86

KAJAL SYNTHETICS AND SILK MILLS LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. In Lakhs)		
Particulars	Year Ended 31.03.2026 Audited	Year Ended 31.03.2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit/(loss) before taxation	(240.01)	(214.97)
<u>Adjustments for:</u>		
(Profit)/Loss on Sale of Investments	-	(0.74)
Net (gain) / loss on Fair value changes	-	-
Impairment on Financial Instruments	-	-
Dividend Income	-	-
Operating Profit before working capital changes	(240.01)	(215.71)
Decrease / (Increase) in Loans and Advances	-	-
Decrease / (Increase) in Other Financial Assets	(0.15)	(0.03)
Decrease / (Increase) in Other Non-Financial Assets	0.02	(0.04)
(Decrease) / Increase in Other Financial Liability	27.14	(22.03)
(Decrease) / Increase in Other Non-financial Liabilities	179.09	(197.36)
Decrease / (Increase) in Trade Receivables	(1.21)	5.78
Cash generated from operations	(35.12)	(429.39)
Direct Taxes (paid)/refund	0.09	0.54
Net Cash Flow from operating activities (A)	(35.03)	(428.85)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Investments	-	26.53
Purchase of Investments	-	-
Dividend Income	-	-
Net Cash from/(used) in Investing activities (B)	-	26.53
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Loans taken	160.00	2,070.00
Repayment of Loans	(125.00)	(1,660.00)
Net Cash from/(used) in financing activities (C)	35.00	410.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(0.03)	7.68
Cash & Cash Equivalents as at beginning of period	9.97	2.29
Cash & Cash Equivalents as at end of period	9.94	9.97
Cash and cash equivalents consist of cash on hand and balances with banks		
	31.03.2026	31.03.2025
Cash on hand	0.02	0.01
Balance in Current Account	9.92	9.96
Cash and Cash Equivalents as restated	9.94	9.97



To,
The Board of Directors of
Kajal Synthetics and Silk Mills Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results Kajal Synthetics and Silk Mills Limited (the "Company") for the year ended 31st March, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanation given to us and based on the consideration of the reports of the other auditors on separate financial statements and other financial information of the associates, the aforesaid Consolidated Financial Results:

- i. Include the annual financial results of the following associates :
 - a) Park Avenue Engineering Limited, and
 - b) Five- Star Trading & Investment Company Limited
- ii. is presented in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net loss, total comprehensive income and other financial information for the year ended 31st March, 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 ("Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and the Rules made thereunder, and have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us along with consideration of audit reports of the other auditors in terms of their reports referred to in "Others Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.



- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the statement made by the management.
- conclude on the appropriateness of the management's 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 ability of the Company and its associates 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 Consolidated Financial Statements 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company included in the consolidated financial results of which are independent auditors to express an opinion on the statement. The financial information of the associates are audited and prepared by their respective auditors and management of the Company. We are responsible for the direction, supervision and performance of the audit of financial information if the company of which we are independent auditors to express an opinion on the Consolidated financial statements. For the other entities included in the statement, which have been audited by the other auditors, such other auditors remain responsible for the direction. We remain solely responsible for our audit opinion.

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.

We have also performed procedure in accordance with the Circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matter

The Consolidated financial results include Company's shares of net loss of Rs 0.48 lacs and comprehensive income of Rs 11.51 Lacs for the year ended 31st March, 2026 in respect of the above associates based on their financial statements. These financial statements have been audited, by other auditors whose reports have been furnished to us by the Management. Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditors.

The Statement include the results of the quarter ended 31st March, 2026 and 31st March, 2025 which are the balancing figure between the audited figures in respect of the full financial year and the published unaudited year- to - date figures up to the 9 months of the relevant financial year, which were subject to limited review by us, as required under the Listing Regulations.

For S S R C A & Co.
Chartered Accountants
FRN.108726W



Shubham Jain
Partner

M. No.: 443522

UDIN: 26443522KPIKXS7558

Place: Mumbai

Date: 25th May, 2026

Kajal Synthetics And Silk Mills Limited

CIN No. L17110MH1985PLC035204

Regd. Office : 29, Bank Street, 1st Floor, Fort, Mumbai - 400 001

Tel.: 95940 43658 · Email : kajalsyntheticsandsilk@gmail.com

Website : www.kajalsynthetics.co.in

May 25, 2026

Deputy Listing Manager,
Listing Compliance
BSE Limited
P. J. Tower,
Dalal Street, Fort,
Mumbai 400 001

Dear Sir,

Ref: Scrip Code: 512147

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Statutory Auditors' Report

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that Our Statutory Auditor M/s S S R C A & CO., Chartered Accountants, have issued unmodified opinion in respect of the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended 31st March, 2026.

Kindly take the above declaration on record.

Thanking you.

Yours faithfully,
For KAJAL SYNTHETICS AND SILK MILLS LIMITED


Seetha Ramaiya K. Vellore
Managing Director
(DIN-08216198)

