

KIRAN VYAPAR
LIMITED

08.08.2026

To
The Corporate Relationship Department
BSE Limited
25th Floor, Phiroz Jeejeebhoy Towers,
Fort, Dalal Street
Mumbai – 400 001
Company Code No. 537750

Sub: Outcome of the Board Meeting held on 8th August, 2026 and Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on today i.e. Saturday, 8th August, 2026, inter-alia, considered and approved Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended 30th June, 2026 along with the Limited Review Report of the Statutory Auditors on the said results.

A copy of the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended 30th June, 2026 along with the Limited Review Report of the Statutory Auditors on the said results enclosed herewith for your kind reference and record.

The meeting was commenced at 3.30 P.M. and concluded at 5.45 P.M.

Kindly take the same on record.

Thanking You,

Yours Faithfully,
For Kiran Vyapar Limited

(Pradip Kumar Ojha)
Company Secretary
Membership No. F8857

Encl: As Above

L N B A N G U R G R O U P O F C O M P A N I E S

email: kvf@lnbgroup.com



CORPORATE ADDRESS

'Athiva', Plot No. C2, Sector - III, HUDA Techno Enclave,
Madhapur, Hyderabad - 500081, Telangana, India | L: +91 40 69282828

REGISTERED OFFICE

7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022
India | L: +91 33 22237128 / 29 | F: +91 33 222315669

CIN : L51909WB1995PLC071730

Securing a brighter tomorrow

Email: compliance@lnbgroup.com

www.lnbgroup.com

V. SINGHI & ASSOCIATES

Chartered Accountants

Four Mangoe Lane

Surendra Mohan Ghosh Sarani,
Ground Floor, Kolkata – 700 001

Phone: +91 33 2210 1125/26

E-mail : kolkata@vsinghi.com

Website: www.vsinghi.in

Limited Review Report on the Standalone Unaudited Financial Results of Kiran Vyapar Limited for the Quarter ended 30th June, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended).

**To the Board of Directors
Kiran Vyapar Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **Kiran Vyapar Limited** ("the Company") for the quarter ended 30th June, 2026, being submitted by the company pursuant to the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015(as amended) ("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 Indian Accounting Standard 34 ("Ind AS 34") "Interim 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 is in compliance with Regulation 33 of Listing Regulations. Our responsibility is to express a conclusion on statements based on our review.
3. We conducted our review of the Statement 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 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.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in



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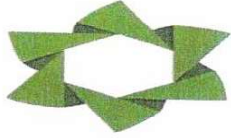
terms of Regulation 33 of the SEBI Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **V SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No.: 311017E

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Date: 2026.08.08
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Place: Kolkata
Date: 8th August, 2026

Sunil Singhi
Partner
Membership No.: 060854
UDIN: 26060854FKTCZJ6282



KIRAN VYAPAR
LIMITED

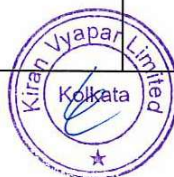
Regd. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700022

Phone : (033) 2223-7128 /29 , email : kvl@lnbgroup.com website : www.lnbgroup.com

CIN No. L51909WB1995PLC071730

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June 2026

Sl. No.	Particulars	Quarter ended			(₹ in lakhs)
		30th June 2026	31st March 2026	30th June 2025	Year ended 31st March 2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations				
	Interest income	1,131.75	802.70	894.96	3,470.13
	Dividend income	57.42	515.95	49.78	1,057.05
	Net gain / (loss) on fair value changes	1,265.83	(1,048.84)	787.29	607.49
	Net gain on derecognition of financial instruments under amortised cost category	96.91	1,015.30	62.54	1,077.84
	Reversal of Impairment on financial instruments	-	3.72	-	5.57
	Other operating income	3.11	59.39	5.12	84.45
	Total revenue from operations	2,555.02	1,348.22	1,799.70	6,302.53
2	Other income	-	-	-	-
3	Total income (1+2)	2,555.02	1,348.22	1,799.70	6,302.53
4	Expenses				
	Finance cost	1,069.48	844.58	648.91	3,047.82
	Impairment on financial instruments	10.95	-	3.49	-
	Employee benefits expense	136.16	164.30	98.36	546.94
	Depreciation expense	4.38	5.78	1.66	15.55
	Legal and professional expenses	235.54	385.03	178.83	1,105.18
	Other expenses	77.06	124.36	67.84	330.63
	Total expenses	1,533.57	1,524.05	999.09	5,046.12
5	Profit / (loss) before exceptional items and tax (3-4)	1,021.45	(175.83)	800.61	1,256.41
6	Exceptional items:	-	-	-	-
7	Profit / (loss) before tax (5-6)	1,021.45	(175.83)	800.61	1,256.41
8	Tax expense				
	Current tax	20.00	(6.00)	250.00	525.00
	Deferred tax	186.91	(497.78)	(312.19)	(391.79)
	Total tax expenses	206.91	(503.78)	(62.19)	133.21
9	Profit / (loss) after tax (7-8)	814.54	327.96	862.80	1,123.20
10	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss	8,533.69	(4,848.66)	9,309.89	6,094.83
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1,198.33)	238.39	(1,592.98)	(1,020.35)
	Total other comprehensive income	7,335.36	(4,610.27)	7,716.91	5,074.48
11	Total comprehensive income (9+10)	8,149.90	(4,282.32)	8,579.71	6,197.68
12	Paid-up equity share capital (Face value of ₹ 10 each)	2,728.42	2,728.42	2,728.42	2,728.42
13	Reserve other than Revaluation Reserve				1,20,452.73
13	Earnings per equity share (EPS) (not annualised) (face value of ₹10 per equity share)				
	(a) Basic (amount in ₹)	2.99	1.20	3.16	4.12
	(b) Diluted (amount in ₹)	2.99	1.20	3.16	4.12



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Notes to the standalone unaudited financial results:

- 1 The above standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Kiran Vyapar Limited ('the Company') at their respective meetings held on 08th August 2026.
- 2 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Auditors have carried out review on the aforesaid unaudited standalone financial results for the quarter ended 30 June, 2026 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted.
- 4 The Company is engaged primarily in the business of financing and investment and as such no separate information is required to be furnished in terms of Ind AS 108 - Operating Segment.
- 5 Previous year/ period figures have been regrouped and rearranged wherever necessary.
- 6 The review report issued in accordance with Regulation 33 is also available on the website of the Company viz. www.lnbgroupp.com.

Place: Hyderabad
Date: 08th August 2026



For Kiran Vyapar Limited


L.N. Bangur
(Managing Director)
(DIN: 00012617)

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V. SINGHI & ASSOCIATES

Chartered Accountants

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Surendra Mohan Ghosh Sarani,
Ground Floor, Kolkata – 700 001

Phone: +91 33 2210 1125/26

E-mail : kolkata@vsinghi.com

Website: www.vsinghi.in

Limited Review Report on the Consolidated Unaudited Financial Results of Kiran Vyapar Limited for the quarter ended 30th June, 2026 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, (as amended).

**To the Board of Directors,
Kiran Vyapar Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Kiran Vyapar Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of profit after tax and total comprehensive income of its associates for the quarter ended 30th June, 2026 ("the Statement"), being submitted by the Holding Company, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Indian Accounting Standard 34 ("Ind AS 34") "Interim 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 is in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended ("Listing Regulations"). Our responsibility is to express a conclusion on statements based on our review.
3. We conducted our review of the Statement 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. 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.



V. SINGHI & ASSOCIATES

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4. This Statement includes consolidation of results pertaining to the entities listed in **Annexure 1.**
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the conclusion of the 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 the recognition and measurement principles laid down in the aforesaid Indian 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 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. We did not review the interim financial information of one (1) subsidiary, Peepul Tree Capital Pte Ltd, whose interim financial information reflects total revenue of Rs. 101.40 lakhs, total net profit after tax of Rs. 82.78 lakhs and total comprehensive income of Rs. 76.22 lakhs for quarter ended 30th June, 2026 as considered in the consolidated unaudited financial information. The Statement also includes the Group's share of net profit after tax of Rs. 946.15 lakhs and total comprehensive income of Rs. 3,117.30 lakhs for the quarter ended 30th June, 2026, as considered in the consolidated unaudited financial results in respect of two (2) associates, Maharaja Shree Umaid Mills Limited and LNB Renewable Energy Limited, whose interim financial information have been reviewed by their respective independent auditors. This interim financial information have been reviewed by other auditors whose reports 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 subsidiary and associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

For **V SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No.: 311017E

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Place: Kolkata
Date: 8th August, 2026

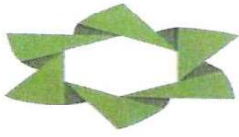
Sunil Singhi
Partner
Membership No.: 060854
UDIN: 26060854MENPYJ3424

V. SINGHI & ASSOCIATES
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Annexure 1

Annexure to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter ended 30th June, 2026.

Subsidiaries	Shree Krishna Agency Limited
	Samay Industries Limited
	IOTA Mtech Limited
	Peepul Tree Capital Pte. Ltd
Step-down Subsidiaries	IOTA Mtech Power LLP
Associates	Maharaja Shree Umaid Mills Limited
	LNB Renewable Energy Limited



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CIN No. L51909WB1995PLC071730

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June 2026

Sl. No.	Particulars	Quarter ended			Year ended
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations				
	Interest income	1,816.27	1,388.81	1,406.21	5,737.89
	Dividend income	97.14	235.51	81.12	877.51
	Net gain on fair value changes	1,292.57	(1,087.83)	828.17	670.82
	Net gain on derecognition of financial instruments under amortised cost	96.91	345.23	62.54	407.77
	Sale of products	0.07	1.53	342.56	2,757.27
	Other operating income	3.11	190.58	5.12	217.49
	Total revenue from operations	3,306.07	1,073.83	2,725.72	10,668.75
2	Other income	0.69	2.84	0.38	22.07
3	Total income (1+2)	3,306.76	1,076.67	2,726.10	10,690.82
4	Expenses				
	Finance costs	1,081.28	919.96	648.93	3,123.23
	Impairment on financial instruments	326.52	(8.80)	56.11	65.97
	Purchase of stock-in-trade	-	1.84	342.39	2,754.23
	Employee benefits expenses	188.34	229.06	147.53	774.79
	Depreciation	5.37	7.10	3.07	20.92
	Legal and professional expenses	273.60	480.16	219.43	1,359.76
	Other expenses	99.06	426.67	113.80	698.59
	Total expenses	1,974.17	2,055.99	1,531.26	8,797.49
5	Profit / (loss) before share of profit / (loss) in associates	1,332.59	(979.32)	1,194.84	1,893.33
6	Share of profit / (loss) of associates	946.15	(340.11)	794.07	(839.73)
7	Profit / (loss) before exceptional items and tax (5+6)	2,278.74	(1,319.43)	1,988.91	1,053.60
8	Exceptional items:	-	-	-	-
9	Profit / (loss) before tax (7+8)	2,278.74	(1,319.43)	1,988.91	1,053.60
10	Tax expense:				
	Current tax	225.24	230.91	480.20	1,412.54
	Deferred tax	108.63	(504.48)	(408.93)	(413.62)
	Prior year taxes	-	-	-	-
	Total tax expenses	333.87	(273.57)	71.27	998.92
11	Profit / (loss) after tax (9-10)	1,944.87	(1,045.86)	1,917.64	54.68
12	Other comprehensive income ("OCI")				
	(i) Items that will not be reclassified to profit or loss:				
	- Fair valuation of equity and preference instruments through other comprehensive income & Other	10,504.99	(7,731.84)	11,283.21	5,383.56
	(ii) Share of OCI in associates	2,171.15	1,334.48	1,519.93	2,582.90
	(iii) Income tax relating to items that will not be reclassified to profit or loss	(1,367.23)	571.75	(1,754.47)	(600.36)
	(iv) Items that will be reclassified to profit or loss	(6.56)	546.77	(4.64)	1,051.19
	Total other comprehensive income	11,302.35	(5,278.84)	11,044.03	8,417.29
13	Total comprehensive income (11+12)	13,247.22	(6,324.70)	12,961.67	8,471.97



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Sl. No.	Particulars	Quarter ended		Year ended	
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
	Profit / (loss) for the year attributable to:				
	- Owners of the holding Company	1,962.51	(1,033.99)	1,934.63	102.03
	- Non-controlling interest	(17.64)	(11.87)	(16.99)	(47.35)
		1,944.87	(1,045.86)	1,917.64	54.68
	Other comprehensive income for the year attributable to:				
	- Owners of the holding Company	11,080.15	(4,549.70)	10,812.20	8,872.76
	- Non-controlling interest	222.20	(729.14)	231.83	(455.47)
		11,302.35	(5,278.84)	11,044.03	8,417.29
	Total comprehensive income for the year attributable to:				
	- Owners of the holding Company	13,042.66	(5,583.69)	12,746.83	8,974.79
	- Non-controlling interest	204.56	(741.01)	214.84	(502.82)
		13,247.22	(6,324.70)	12,961.67	8,471.97
14	Paid-up equity share capital (Face value of ₹ 10 each)	2,698.18	2,698.18	2,698.18	2,698.18
15	Reserve other than Revaluation Reserve				2,20,233.52
16	Earnings per equity share (EPS) (not annualised) (face value of ₹10 per equity share)				
	(a) Basic (amount in ₹)	7.21	(3.88)	7.11	0.20
	(b) Diluted (amount in ₹)	7.21	(3.88)	7.11	0.20



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Regd. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700022
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CIN NO. L51909WB1995PLC071730

Segment wise revenue, results and capital employed for consolidated unaudited results for the Quarter ended 30th June 2026

Sl. No.	Particulars	Quarter ended			Year ended
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	a) Financing and Investment	3,306.00	596.19	2,383.16	7,439.38
	b) Trading	0.07	1.54	342.56	2,770.45
	c) Un-allocated	0.69	478.94	0.38	480.99
	Net Revenue	3,306.76	1,076.67	2,726.10	10,690.82
2	Segment Result				
	[Profit / (loss) before tax]				
	a) Financing and Investment	1,376.27	(1,094.29)	1,256.50	1,875.18
	b) Trading	0.07	(1.06)	0.17	15.37
	c) Un-allocated	(43.75)	116.02	(61.83)	2.78
	Total	1,332.59	(979.33)	1,194.84	1,893.33

Particulars		As at		
		30th June 2026	30th June 2025	31st March 2026
		Unaudited	Unaudited	Audited
3	Segment Assets			
	a) Financing and Investment	3,04,228.50	2,73,153.17	2,88,432.30
	b) Trading	0.39	359.66	0.10
	c) Un-allocated	686.07	1,111.17	464.08
	Total	3,04,914.96	2,74,624.00	2,88,896.48
4	Segment Liabilities			
	a) Financing and Investment	63,293.81	42,006.18	60,915.12
	b) Trading	-	-	0.13
	c) Un-allocated	572.09	310.61	179.35
	Total	63,865.90	42,316.79	61,094.60
5	Capital Employed			
	(Segment Assets - Segment Liabilities)			
	a) Financing and Investment	2,40,934.69	2,31,146.99	2,27,517.18
	b) Trading	0.39	359.66	(0.03)
	c) Un-allocated	113.98	800.56	284.73
	Total	2,41,049.06	2,32,307.21	2,27,801.88



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Notes to the consolidated unaudited financial results:

- 1 The above consolidated unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Kiran Vyapar Limited ('the Holding Company') at their respective meetings held on 08 August 2026.
- 2 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Auditors have carried out review on the aforesaid consolidated financial results for the quarter ended 30 June, 2026 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted.
- 4 (i) On consolidated basis, the Group has identified two segments viz. (a) Financing and Investment and (b) Trading; and disclosed these as operating segments. These segments have been identified in accordance with Ind AS 108, 'Operating Segments'.

(ii) Segment revenue, results and other information includes the respective amounts identifiable under each of these segments allocated on a reasonable basis. The items/ information which relate to the Group as a whole and cannot be directly identified with any particular operating segment have been shown separately as unallocable.
- 5 Previous year/ period figures have been regrouped and rearranged wherever necessary.
- 6 The review report issued in accordance with Regulation 33 is also available on the website of the Holding Company viz. www.lnbgroup.com.

Place: Hyderabad
Date: 08th August 2026



For Kiran Vyapar Limited

L.N. Bangur
(Managing Director)
(DIN: 00012617)

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