KALIND LIMITED

November 05, 2026

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Mumbai – 400 001
Scrip Code: 526935

Sub: **Outcome of Board Meeting held on 05 November, 2026 - Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Dear Sir/ Madam,

We refer to our letter dated 02 November, 2026 intimating about the meeting of the Board of Directors ("Board") of Kalind Limited ("Company") scheduled to be held on 05 November, 2026.

In this regard, we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e. Thursday, 05 November, 2026, have, inter-alia, approved the following:

1. **Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30 September, 2026:**
   We are enclosing herewith the following pursuant to Regulation 30 and 33 read with the applicable provisions of Schedule III and IV of the SEBI Listing Regulations:

   a. The detailed format of the unaudited standalone and consolidated financial results for the quarter and half year ended 30 September 2026, submitted in accordance with the Listing Regulations. The financial results will also be published in the format prescribed under the Listing Regulations along with a QR code for accessing the same on the Company's website and
   b. Limited review report issued by the statutory auditors of the Company, M/s. P H H A D & Co. LLP, Chartered Accountants.

The meeting commenced at 7:00 p.m. and concluded at 7:30 p.m.

You are requested to kindly take the above information on record.

Thanking You,
For Kalind Limited

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

Encl.: a/a

Independent Auditor's Report on Unaudited Standalone quarterly and year to date unaudited standalone Financial Results of the company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Kalind Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kalind Limited (the "Company") for the quarter ended 30th September 2026 and the year to date from 1st April 2026 to 30th September 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "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 in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

PHHAD & CO LLP
FRN
151804W/
W100761
CHARTERED ACCOUNTANTS

4. Based on our review conducted as 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 Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P H H A D & Co LLP
Chartered Accountants
ICAI Firm Registration Number: 151804W/W100761



Piyushkumar Gevariya
Partner
M. No. : 190451
UDIN : 26190451CVCDKK1627
Date : 5th November, 2026
Place : Surat

Kalind Limited (Formerly known as Arunis Abode Limited)
Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)
CIN : L77309GJ1994PLC021759
Mo. No.:-+91 93275 86318 Email:- cs@kalindlimited.com Website:- www.kalindlimited.com

Statement of standalone financial results for the quarter and half year ended 30 September 2026

(Amount in Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	8,798.48	3,490.82	1,654.18	12,289.30	3,013.83	7,535.64
II	Other Income	0.04	-	28.95	0.04	77.12	143.07
III	**Total Income (I + II)**	**8,798.53**	**3,490.82**	**1,683.14**	**12,289.35**	**3,090.95**	**7,678.71**
IV	**Expenses**						
	Cost of Material Consumed	5,864.44	186.41	1,317.05	6,050.85	2,036.65	3,017.13
	Changes in inventory of share	-	-	(893.27)	-	(893.27)	-
	Employee benefit expense	203.51	175.21	132.01	378.72	136.91	389.64
	Finance Costs	2.54	2.21	0.55	4.76	2.47	3.66
	Depreciation and amortization expense	436.09	317.38	43.39	753.48	43.39	235.44
	Other expenses	(748.26)	908.70	95.30	160.44	158.30	387.45
	Total Expenses (IV)	**5,758.33**	**1,589.92**	**695.03**	**7,348.25**	**1,484.45**	**4,033.32**
V	**Profit/ (Loss) before exceptional items and tax (III - IV)**	**3,040.20**	**1,900.90**	**988.11**	**4,941.10**	**1,606.50**	**3,645.39**
VI	**Exceptional Items**	**-**	**-**	**-**	**-**	**-**	**-**
VII	**Profit/ (Loss) before tax (V - VI)**	**3,040.20**	**1,900.90**	**988.11**	**4,941.10**	**1,606.50**	**3,645.39**
VIII	**Tax Expense**						
	Current Tax	827.06	478.42	162.72	1,305.47	256.00	917.47
	Taxation relating to earlier years	-	-	-	-	-	-
	Deferred Tax	(109.76)	(79.88)	-	(189.64)	-	(2.20)
	Total Tax Expenses (VIII)	**717.30**	**398.54**	**162.72**	**1,115.84**	**256.00**	**915.27**
IX	**Profit (loss) for the period/ year (VII - VIII)**	**2,322.90**	**1,502.36**	**825.39**	**3,825.26**	**1,350.50**	**2,730.12**
X	**Other comprehensive income (loss)**						
	(i) Items that will not be reclassilied to statement of profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	-	-	-	-	-	-
	(i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	Total other comprehensive income (loss), net of tax (X)	**-**	**-**	**-**	**-**	**-**	**-**
XI	**Total comprehensive income (loss) for the period/ year (IX + X)**	**2,322.90**	**1,502.36**	**825.39**	**3,825.26**	**1,350.50**	**2,730.12**
	Earnings per equity share of Rs. 10 each						
	Basic (in Rs.)	-	1.23	1.62	-	2.65	2.85
	Diluted (in Rs.)	-	1.23	1.62	-	2.65	2.85
	Earnings per equity share of Rs. 2 each						
	Basic (in Rs.)	0.25	-	-	0.42	-	-
	Diluted (in Rs.)	0.25	-	-	0.42	-	-

Notes:
During the year the company had split it's share into 1:5 ratio and also issue bonus share into 1:2 ratio.

For Kalind Limited
(Formerly known as Arunis Abode Limited)

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 5 November 2026

Kalind Limited (Formerly known as Arunis Abode Limited)
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CIN : L77309GJ1994PLC021759
Mo. No.:-+91 93275 86318 Email:- cs@kalindlimited.com Website:- www.kalindlimited.com

Standalone Statement of Assets and Liabilities as at 30 September, 2026

(Amount in Lakh)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
ASSETS		
(I) Non-current assets		
Property, Plant and Equipment	6,687.55	4,416.40
Financial Assets		
Investments	4,917.62	4,917.62
Deposit	0.81	-
Income Tax Assets (Net)	-	-
Deferred Tax Assets (Net)	191.88	2.25
Non-current assets	**11,797.87**	**9,336.28**
(II) Current assets		
Inventories	1,719.97	624.86
Financial Assets		
Trade Receivables	13,370.81	4,067.69
Cash and Cash Equivalents	60.32	675.51
Other Bank Balances	-	-
Loans	25.00	25.00
Other Financial Assets	635.13	635.13
Other Current Assets	6,111.00	8,483.17
Total Current assets	**21,922.24**	**14,511.36**
TOTAL ASSETS	**33,720.11**	**23,847.63**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	18,283.50	12,189.00
Other Equity	6,838.00	9,107.45
Total Equity	**25,121.50**	**21,296.45**
LIABILITIES		
(I)Non-current liabilities		
Financial Liabilities		
Borrowings	137.51	977.98
Total Non-current liabilities	**137.51**	**977.98**
(II)Current liabilities		
Financial Liabilities		
Borrowings		-
Trade Payables	5,825.53	608.12
Other Financial Liabilities		-
Other Current Liabilities	496.63	101.61
Provisions	2,138.94	863.47
Current Tax Liabilities (Net)	-	-
Total Current liabilities	**8,461.10**	**1,573.21**
TOTAL EQUITY AND LIABILITIES	**33,720.11**	**23,847.63**

For Kalind Limited
(Formerly known as Arunis Abode Limited)

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 5 November 2026

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

(Amount in Lakh)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
A. Cash Flow from Operating Activities		
Profit before tax	4,941.10	3,645.39
Adjustments for :		
Depreciation	753.48	235.44
Finance Cost	4.76	3.66
Interest Income	-	(57.47)
Dividend Income	-	(0.00)
Fixed Asset written off	-	0.03
Operating Profit Before Working Capital Adjustments (a)	**5,699.33**	**3,827.04**
Movements in Working Capital:		
Decrease/(Increase) in Inventory	(1,095.11)	(624.86)
Decrease/(Increase) in Trade Receivables	(9,303.12)	(4,067.69)
Decrease/(Increase) in Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	2,366.20	(8,476.67)
Decrease/(Increase) in Loans and Deposits	5.15	(42.03)
Increase/(Decrease) in Trade Payables	5,217.40	604.67
Increase/(Decrease) in Financial Liabilities	-	(1.13)
Increase/(Decrease) in Current Liabilities, Current Tax Liabilities (Net) and Provisions	1,670.49	964.54
Movement in Working Capital total (b)	**(1,138.99)**	**(11,643.16)**
Cash generated from Operating activities (a)-(b)	**4,560.35**	**(7,816.12)**
Direct Taxes Paid	(1,305.67)	(912.69)
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	**3,254.67**	**(8,728.81)**
B. Cash flow from Investing Activity		
Purchase of fixed asset	(3,024.63)	(4,651.84)
Sales of asset held for sale	-	76.74
Redemption/(Investment) of Bank FD	-	0.10
Decrease/(Increase) in Investments	-	(4,906.04)
Interest Income	-	57.47
Dividend Income	-	0.00
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITY (B)	**(3,024.63)**	**(9,423.56)**
C. Cash Flow from Financing activity :		
Issue of Share Capital	-	17,960.35
Increase/(Decrease) in Borrowing	(840.47)	977.98
Dividend paid	-	(30.00)
Finance Cost	(4.76)	(3.66)
Increase/(Decrease) in Working Capital from Bank	-	(79.50)
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	**(845.23)**	**18,825.18**
D. Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**(615.19)**	**672.80**
Cash and Cash Equivalents at the beginning of the Period	675.51	2.71
Cash and Cash Equivalents at the end of the Period	**60.32**	**675.51**

For Kalind Limited
(Formerly known as Arunis Abode Limited)

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 5 November 2026

Independent Auditor's Review Report on Unaudited Consolidated quarterly and year to date unaudited standalone Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Kalind Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of Kalind Limited (the 'Parent') and its subsidiary (the Parent and its subsidiary together referred to as 'the Group') for the quarter ended 30th September 2026 and the year to date from 1st April 2026 to 30th September 2026 (the 'Statement') attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

2. The Parent Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') '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 in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. 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 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities listed in below;

Name of the Entity	Type of the Entity
Kalind Limited	Parent Company
Prasad Earth Movers Private Limited	Wholly owned Subsidiary Company

PHHAD & CO LLP ★ FRN 151804W/W100761 ★ CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the result referred to in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

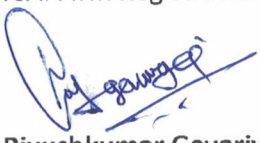
6. The accompanying Statement includes unaudited interim financial results in respect of:

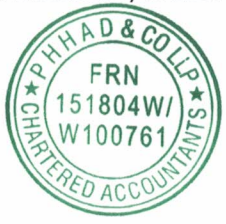
   One subsidiary, whose unaudited interim financial results and other unaudited financial information reflect total assets of Rs. 4451.59 lakhs as at 30th September, 2026 and total revenues of Rs. 21.03 lakhs and Rs. 36.67 lakhs, total net loss after tax of Rs. 2.56 lakhs and Rs. 40.01 lakhs, total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 30th September, 2026 and for the period from 1st April, 2026 to 30th September, 2026 respectively and net cash outflows of Rs. 13.28 lakhs for the period from 1st April, 2026 to 30th September, 2026.

   The unaudited interim financial results have been reviewed by other auditor and have been approved and furnished to us by the Management.

7. Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of other auditors and the financial results certified by the Management.

For P H H A D & Co LLP
Chartered Accountants
ICAI Firm Registration Number: 151804W/W100761





Piyushkumar Gevariya
Partner
M. No. : 190451
UDIN : 26190451TAGXAV6396
Date : 5th November, 2026
Place : Surat

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CIN : L77309GJ1994PLC021759
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Statement of unaudited consolidated financial results for the quarter and half year ended 30 September 2026

(Amount in Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	8,819.52	3,506.45	1,796.69	12,325.97	3,156.34	7,984.53
II	Other Income	41.76	29.72	24.11	71.48	79.62	297.92
III	**Total Income (I + II)**	**8,861.28**	**3,536.17**	**1,820.80**	**12,397.45**	**3,235.96**	**8,282.46**
IV	**Expenses**						
	Cost of Material Consumed	5,864.44	186.41	1,317.05	6,050.85	2,036.65	3,017.13
	Changes in inventory of share	-	-	(893.27)	-	(893.27)	-
	Employee benefit expense	229.91	200.31	133.01	430.22	137.92	461.47
	Finance Costs	2.56	2.24	0.56	4.81	2.47	17.33
	Depreciation and amortization expense	485.72	367.01	47.94	852.74	47.94	520.17
	Other expenses	(742.20)	919.52	95.60	177.33	158.68	630.99
	Total Expenses (IV)	**5,840.44**	**1,675.50**	**700.89**	**7,515.94**	**1,490.39**	**4,647.09**
V	**Profit/ (Loss) before exceptional items and tax (III - IV)**	**3,020.83**	**1,860.67**	**1,119.91**	**4,881.50**	**1,745.57**	**3,635.37**
VI	**Exceptional Items**	**-**	**-**	**-**	**-**	**-**	**-**
VII	**Profit/ (Loss) before tax (V - VI)**	**3,020.83**	**1,860.67**	**1,119.91**	**4,881.50**	**1,745.57**	**3,635.37**
VIII	**Tax Expense**						
	Current Tax	827.06	478.42	197.20	1,305.47	290.48	957.90
	Taxation relating to earlier years	-	-	-	-	-	(52.90)
	Deferred Tax	(126.57)	(82.66)	(0.52)	(209.22)	(0.52)	7.62
	Total Tax Expenses (VIII)	**700.49**	**395.76**	**196.68**	**1,096.25**	**289.97**	**912.62**
IX	**Profit (loss) for the period/ year (VII - VIII)**	**2,320.34**	**1,464.91**	**923.23**	**3,785.25**	**1,455.60**	**2,722.75**
X	**Other comprehensive income (loss)**						
	(i) Items that will not be reclassilied to statement of profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	-	-	-	-	-	-
	(i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	Total other comprehensive income (loss), net of tax (X)	**-**	**-**	**-**	**-**	**-**	**-**
XI	**Total comprehensive income (loss) for the period/ year (IX + X)**	**2,320.34**	**1,464.91**	**923.23**	**3,785.25**	**1,455.60**	**2,722.75**
	Earnings per equity share of Rs. 10 each						
	Basic (in Rs.)	-	1.20	3.08	-	2.85	2.85
	Diluted (in Rs.)	-	1.20	3.08	-	2.85	2.85
	Earnings per equity share of Rs. 2 each						
	Basic (in Rs.)	0.25	-	-	0.41	-	-
	Diluted (in Rs.)	0.25	-	-	0.41	-	-

Notes:
During the year the company had split it's share into 1:5 ratio and also issue bonus share into 1:2 ratio.

For Kalind Limited
(Formerly known as Arunis Abode Limited)

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 5 November 2026

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CIN : L77309GJ1994PLC021759
Mo. No.:-+91 93275 86318 Email:- cs@kalindlimited.com Website:- www.kalindlimited.com

Consolidated Statement of Assets and Liabilities as at 30 September, 2026

(Amount in Lakh)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
ASSETS		
(I) Non-current assets		
Property, Plant and Equipment	7,250.64	5,078.45
Goodwill	470.76	470.76
Financial Assets		
Investments	0.24	0.24
Deposit	0.81	-
Loans	-	1,569.91
Other Financial Assets	1,339.81	1,287.86
Income Tax Assets (Net)	-	-
Deferred Tax Assets (Net)	211.11	4.67
Non-current assets	**9,273.38**	**8,411.89**
(II) Current assets		
Inventories	1,719.97	624.86
Financial Assets		
Trade Receivables	14,183.17	4,878.76
Cash and Cash Equivalents	123.12	751.59
Loans	1,637.91	30.96
Other Financial Assets	635.13	635.13
Other Current Assets	6,152.39	8,537.57
Total Current assets	**24,451.70**	**15,458.88**
TOTAL ASSETS	**33,725.08**	**23,870.77**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	18,283.50	12,189.00
Other Equity	6,669.59	8,981.18
Total Equity	**24,953.09**	**21,170.18**
LIABILITIES		
(I)Non-current liabilities		
Financial Liabilities		
Borrowings	143.11	983.58
Total Non-current liabilities	**143.11**	**983.58**
(II)Current liabilities		
Financial Liabilities		
Borrowings		-
Trade Payables	5,834.92	640.90
Other Financial Liabilities	-	-
Other Current Liabilities	608.43	189.87
Provisions	2,185.52	886.23
Current Tax Liabilities (Net)	-	-
Total Current liabilities	**8,628.88**	**1,717.00**
TOTAL EQUITY AND LIABILITIES	**33,725.08**	**23,870.77**

For Kalind Limited
(Formerly known as Arunis Abode Limited)

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 5 November 2026

Kalind Limited (Formerly known as Arunis Abode Limited)
Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)
CIN : L77309GJ1994PLC021759
Mo. No.:-+91 93275 86318 Email:- cs@kalindlimited.com Website:- www.kalindlimited.com

Consolidated Statement of Cash flow for the half year ended 30, September 2026

(Amount in Lakh)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
A. Cash Flow from Operating Activities		
Profit before tax	4,881.50	3,635.37
Adjustments for :		
Depreciation	852.74	449.76
Finance Cost	4.81	17.33
Interest Income	-	(212.13)
Dividend Income	-	(0.00)
Fixed Asset written off	-	0.03
Sundry Balance/Prior Period Items written off and back	0.02	-
Operating Profit Before Working Capital Adjustments (a)	**5,739.07**	**3,890.36**
Movements in Working Capital:		
Decrease/(Increase) in Inventory	(1,075.79)	(624.86)
Decrease/(Increase) in Trade Receivables	(9,304.41)	(3,954.25)
Decrease/(Increase) in Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	2,366.20	(8,481.92)
Decrease/(Increase) in Loans and Deposits	(37.85)	539.15
Increase/(Decrease) in Trade Payables	5,217.40	(83.59)
Increase/(Decrease) in Financial Liabilities	-	-
Increase/(Decrease) in Current Liabilities, Current Tax Liabilities (Net) and Provisions	1,694.45	964.54
Movement in Working Capital total (b)	**(1,140.00)**	**(11,640.93)**
Cash generated from Operating activities (a)-(b)	**4,599.07**	**(7,750.57)**
Direct Taxes Paid	(1,305.73)	(900.61)
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	**3,293.35**	**(8,651.18)**
B. Cash flow from Investing Activity		
Purchase of fixed asset	(3,024.63)	(4,685.40)
Sales of asset held for sale	-	76.74
Redemption/(Investment) of Bank FD	-	0.10
Decrease/(Increase) in Investments	-	(4,906.04)
(Increase)/Decrease in Other Non-Current Asset	(51.96)	
Interest Income	-	212.13
Dividend Income	-	0.00
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITY (B)	**(3,076.58)**	**(9,302.47)**
C. Cash Flow from Financing activity :		
Issue of Share Capital	-	17,960.35
Increase/(Decrease) in Borrowing	(840.47)	977.98
Decrease/(Increase) in Loans and Advances		(109.05)
Proceeds from Borrowing	-	-
Dividend paid	-	(30.00)
Finance Cost	(4.76)	(17.33)
Increase/(Decrease) in Working Capital from Bank	-	(79.50)
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	**(845.23)**	**18,702.46**
D. Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**(628.47)**	**748.81**
Cash and Cash Equivalents at the beginning of the Period	751.59	2.78
Cash and Cash Equivalents at the end of the Period	**123.12**	**751.59**

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