

# KRISHNA FILAMENT INDUSTRIES LIMITED

CIN No: L25200MH1988PLC048178

Regd Office: Betegaon Village, Boisar (East), Taluka Palghar, Dist. Thane 401501-Maharashtra, India

Tel No.: 02525 271 881/83 | FAX: 02525-271 882 | Email Id: [maviindustriesltd@gmail.com](mailto:maviindustriesltd@gmail.com)

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May 16, 2026

To

**BSE Limited**

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

**Scrip Code: 500248**

**Subject: Outcome of the Board Meeting held on Saturday, May 16, 2026**

Pursuant to Regulation 30 and Regulation 33 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its meeting held on Saturday, May 16, 2026 has, *inter alia*, approved the Audited Financial Results for the quarter and financial year ended March 31, 2026.

A copy of the Audited Financial Results for the quarter and financial year ended March 31, 2026 along with Auditor's Report issued by M/s. P R Agarwal & Awasthi, Chartered Accountants, is enclosed herewith.

Please note that the Trading Window for dealing in the securities of the Company by the Designated Persons of the Company will re-open on May 19, 2026.

The meeting of the Board of Directors of the Company commenced at 02:30 P.M. and concluded at 03:25 P.M.

Kindly take the same on record.

Thanking you,

For **Krishna Filament Industries Limited**

**Bhupat Chaniyara**

**Executive Director & CEO**

**DIN: 10327428**



**P R AGARWAL & AWASTHI**  
**CHARTERED ACCOUNTANTS**

REGD. OFFICE : 42, GOPAL BHAVAN, 199, PRINCESS STREET, MUMBAI - 400 002.  
PHONE : 220 93908 • FAX : 022-220 89133 • E-mail : info@pawanca.com URL : www.pawanca.com

**Independent Auditor's Report**

**To the Members of**

**Krishna Filament Industries Limited**

**Report on the Financial Statements:**

**Opinion:**

1. We have audited the accompanying financial statements of **Krishna Filament Industries Limited ("the Company")** which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, & Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit and its Cash Flow for the year ended on that date.

**Basis of Opinion:**

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' 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 Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.
4. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Information other than the Standalone Financial Statements and Auditors' Report thereon:**

5. The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report and Business Responsibility Report, but does not include the standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
6. In connection with our audit of the standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a no material misstatement of this other information.

**Management's Responsibilities for the Standalone Financial Statements**

7. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
8. In preparing the Standalone Financial Statements, the Management and 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
9. Those Board of Directors is also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibility:**

10. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 Statements.
11. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - I. 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.
  - II. Obtain an understanding of internal financial 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 system in place and the operating effectiveness of such controls.
  - III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
  - IV. Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the Standalone Financial Statements 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.
  - V. Evaluate the overall presentation, structure, and content of the standalone Financial Statements, including the disclosures, and whether the standalone Financial Statements represent the

underlying transactions and events in a manner that achieves fair presentation.

12. 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.
13. 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.
14. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on Other Legal and Regulatory Requirements:**

15. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143(11) of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
16. (A) As required by section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
  - d) In our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the

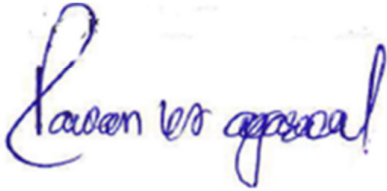
directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

- f) The reporting on the adequacy of the internal financial controls over financial reporting of the Company with reference to these Standalone Financial Statements and the operating effectiveness of such controls is annexed herewith as per "**Annexure B**".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
  - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- v) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
  - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- vi) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d) (i) and (d) (ii) contain any material mis-statement.
- h) The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.

- i) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the company.

**For P.R.Agarwal & Awasthi**  
**Chartered Accountants**  
**FRN: 117940W**



**C.A.Pawan Agarwal**  
**Partner**  
**M.No.034147**  
**UDIN: 26034147JMEXOX2033**  
**Place: Mumbai**  
**Date: 16/05/2026**

## **Annexure A” to the Independent Auditors’ Report**

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

### **1. In respect of Property, Plant and Equipment’s:**

- a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment’s;
- b. The Property, Plant and Equipment’s have been physically verified by the management. Pursuant to the program, Property, Plant and Equipment has been physically verified by the management during the year and no material discrepancies between the books records and the physical Property, Plant and Equipment’s have been noticed.
- c. The title deeds of immovable properties are held in the name of the company.
- d. The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.
- e. There are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transaction (Prohibition) Act,1988 and rules made thereunder

### **2. In Respect of Inventories:**

a) The Company is engaged in the service industry, therefore inventory is not applicable.

b) The company has not been sanctioned working capital limit in excess of five crore rupee, in aggregate, from banks or financial institutions on the basis of security of current assets.

3. The company has not made any investments in, or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act,2013.
4. The Company has not Granted Loans, guarantees and security hence section 185 of The Companies Act is not applicable. The Company has complied with sec 186 of the Companies Act regarding investments which are within limits.

5. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
6. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
7. a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, Goods and Service Tax, Sales tax, Duty of Customs, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.  
  
b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
8. There are no such transaction which were not recorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act,1961
9. a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loan or other borrowings or in the payment of interest thereon to the lender  
  
b) The company is not declared as a willful defaulter by any bank or financial institution or other lender  
c) The company has not taken any term loan  
d) The company has not raised any funds on short term basis  
e) The company has not taken any funds from any entity or person on account of or to meet the obligation of its subsidiaries, associates or joint ventures  
f) The company has not raised any loans during the year on the pledge of securities head in its subsidiaries, joint ventures or associates' companies
10. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

11. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the course of our audit. There is no report filed by the auditor in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the central government. No whistle – blower complaint received during the year.
12. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
13. In our opinion, all of transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. The provision of Internal Audit is not applicable to the company during the year.
15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
17. The company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
18. There has been no resignation of the statutory auditor during the year.
19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date
20. The company is not required to transfer any amount to a Fund specified in Schedule VII to the Companies Act as the provision of section 135 of the Companies Act is not applicable.

21. There has been no qualification or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) report of the companies included in the consolidated financial statements.

**For P.R.Agarwal & Awasthi**  
**Chartered Accountants**  
**FRN: 117940W**

*Pawan Agarwal*



**C.A.Pawan Agarwal**  
**Partner**  
**M.No.034147**  
**UDIN: 26034147JMEXOX2033**  
**Place: Mumbai**  
**Date: 16/05/2026**

## **Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of Krishna Filament Industries Limited**

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **Krishna Filament Industries Limited** (“the Company”) as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management’s Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected

depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

## Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

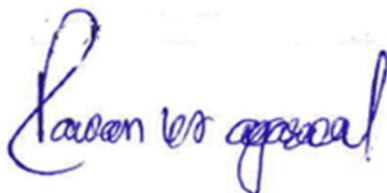
## Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

**For P.R.Agarwal & Awasthi**  
**Chartered Accountants**  
**FRN: 117940W**



**C.A.Pawan Agarwal**  
**Partner**  
**M.No.034147**  
**UDIN: 26034147JMEXOX2033**  
**Place: Mumbai**  
**Date: 16/05/2026**

# KRISHNA FILAMENT INDUSTRIES LIMITED

Reg. Office: Betegaon Village, Boisar (East), Dist. Palghar – 401 501

CIN NO.L25200MH1988PLC048178 Email ID : maviindustriesltd@gmail.com Tel : 02525-271881

Statement of Audited Financial Results for Quarter and Year ended 31st March,2026

(Rs. In lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
<b>1. Income</b>					
a. Revenue from operations	-	-	-	-	-
b. Other Income	-	-	-	8.00	8.56
<b>Total Income</b>	-	-	-	8.00	8.56
<b>2. Expenses</b>					
a. Cost of Materials consumed	-	-	-	-	-
b. Purchase of stock-in-trade	-	-	-	-	-
c. Change in Inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-
d. Employee benefit expense	0.60	0.60	0.60	2.40	2.40
e. Finance Cost	-	-	-	-	-
f. Depreciation & amortisation expense	-	-	-	-	-
g. Other Expenses	1.06	1.40	1.47	5.95	5.61
<b>Total Expenses (a to g)</b>	1.66	2.00	2.07	8.35	8.01
<b>3. Profit / (Loss) before exceptional items and tax (1-2)</b>	(1.66)	(2.00)	(2.07)	(0.35)	0.55
4. Exceptional Items	-	-	-	-	-
<b>5. Profit / (Loss) before tax (3-4)</b>	(1.66)	(2.00)	(2.07)	(0.35)	0.55
6. Tax expense (including Deferred Tax)	-	-	-	-	-
<b>7. Net Profit / (Loss) after tax (5-6)</b>	(1.66)	(2.00)	(2.07)	(0.35)	0.55
8. Extra ordinary items (net of tax expense)	-	-	-	-	-
<b>9. Net Profit / (Loss) for the period / year after tax (7-8)</b>	(1.66)	(2.00)	(2.07)	(0.35)	0.55
<b>10. Other Comprehensive Income</b>					
<b>Items that will not be reclassified into Profit or Loss</b>					
Other Comprehensive Income (Net of tax)	-	-	-	-	-
<b>11. Total Comprehensive Income for the year (after tax) (9+10)</b>	(1.66)	(2.00)	(2.07)	(0.35)	0.55
<b>12. Paid-up Equity Share Capital (Face Value of Rs. 10/- each</b>	778.63	778.63	778.63	778.63	778.63
<b>13. Other Equity excluding Revaluation reserve as per Balance Sheet</b>	(1,063.25)	-	(1,062.91)	(1,063.25)	(1,062.91)
<b>14. Earnings per share of Rs. 10/- each *</b>					
(a) Basic	(0.02)	(0.03)	(0.03)	(0.00)	0.01
(b) Diluted	(0.02)	(0.03)	(0.03)	(0.00)	0.01

\* EPS for interim period is not annualised

See accompanying note to the Financial Results

By Order of Board



*Bhupat Chaniyara*

**Bhupat Chaniyara**  
Executive Director & CEO  
(DIN : 10327428)

Date :- 16 May,2026

Place :- Boisar

**KRISHNA FILAMENT INDUSTRIES LIMITED**  
Statement of Assets & Liabilities as at 31st March, 2026

(Rs. In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	31.25	31.25
<b>Financial Assets</b>		
Investments	0.38	0.38
Others	35.56	36.93
<b>Total Non - Current Assets</b>	<b>67.19</b>	<b>68.56</b>
<b>Current assets</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	3.97	2.34
Other Financial Assets	-	-
<b>Total Current Assets</b>	<b>3.97</b>	<b>2.34</b>
<b>Total Assets</b>	<b>71.16</b>	<b>70.90</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	778.63	778.63
Other Equity	(1,063.25)	(1,062.91)
<b>Equity attributable to Owners</b>	<b>(284.62)</b>	<b>(284.28)</b>
Non Controlling Interest	-	-
<b>Total Equity</b>	<b>(284.62)</b>	<b>(284.28)</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	284.65	284.65
Deferred tax liabilities (Net)	0.41	0.41
Other Non Current Liabilities	3.45	3.45
<b>Total Non - Current Liabilities</b>	<b>288.51</b>	<b>288.51</b>
<b>Current liabilities</b>		
<b>Financial Liabilities</b>		
Other Financial Liabilities	67.27	66.66
Provisions	-	-
<b>Total Current Liabilities</b>	<b>67.27</b>	<b>66.66</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>71.16</b>	<b>70.90</b>

By Order of Board



*[Handwritten Signature]*  
23/05/2026

**Bhupat Chaniyara**  
Executive Director & CEO  
DIN:- 10327428

Date :- 16 May, 2026  
Place :- Boisar

**KRISHNA FILAMENT INDUSTRIES LIMITED**

Statement of Cash Flow as at 31st March , 2026

(Rs. In Lakhs)

Particulars	Year Ended 31- March -2026	Year Ended 31-March-2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit / (Loss) Before Tax	-0.35	0.56
Add / (Less) : Adjustments for		
Dividend Income	-	-
Profit on Sale of Investments	-	-
	<hr/>	<hr/>
	-0.35	0.56
<b>Operating Loss Before Working Capital Changes</b>	<b>-0.35</b>	<b>0.56</b>
<b>Add / (Less) : Adjustment for changes in working capital</b>		
(Increase) / Decrease in other current assets	-	-
(Increase) / Decrease in other non-current financial assets	1.37	-
Increase / (Decrease) in other current financial liabilities	0.61	-0.71
	<hr/>	<hr/>
<b>Cash Generated from Operations</b>	<b>1.63</b>	<b>-0.16</b>
Add / (Less) : Direct Taxes Paid	-	-
	<hr/>	<hr/>
<b>Net Cash Inflow / (Outflow) from Operating Activities (A)</b>	<b>1.63</b>	<b>-0.16</b>
	<hr/>	<hr/>
<b>B. Cash Flow from Financing Activities</b>	-	-
	<hr/>	<hr/>
<b>Net Cash Inflow / (Outflow) from Financing Activities (C)</b>	-	-
	<hr/>	<hr/>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>1.63</b>	<b>-0.16</b>
Add : Cash and Cash Equivalents at the beginning of the period	2.34	2.49
	<hr/>	<hr/>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>3.97</b>	<b>2.34</b>
	<hr/>	<hr/>



Place :- Boisar

Date :- 16 May,2026

By Order of Board

Bhupat Chaniyara  
Executive Director & CEO

DIN:- 10327428

# KRISHNA FILAMENT INDUSTRIES LIMITED

CIN No: L25200MH1988PLC048178

Regd Office: Betegaon Village, Boisar (East), Taluka Palghar, Dist. Thane 401501-Maharashtra

Tel No.: 02525 271 881/83 FAX: 02525-271 882

Email Id: [maviindustriesltd@gmail.com](mailto:maviindustriesltd@gmail.com)

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## **Notes to the Financials Results:**

1. The Audited Financial Results of the Company for the quarter / year ended March 31, 2026 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 16<sup>th</sup> May, 2026.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IND AS) & prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. Based on the guiding principles given in Ind AS-108 Operating Segment prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles accepted in India, the disclosure requirement of Ind AS - 108 in this regard are not applicable.
4. The figures of the last quarters ended March 31, 2025 and March 31, 2026 are the balancing figures between audited figures in respect of full financial years and the published year to date figures up to the third quarters of the respective financial years.
5. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to figure of the current quarter / year ended.

**FOR KRISHNA FILAMENT INDUSTRIES LIMITED**



**Bhupat Chaniyara**  
**Executive Director & CEO**  
**DIN- 10327428**  
**Dated:- 16<sup>th</sup> May 2026**  
**Place: Boisar**

# KRISHNA FILAMENT INDUSTRIES LIMITED

CIN No: L25200MH1988PLC048178

Regd Office: Betegaon Village, Boisar (East), Taluka Palghar, Dist. Thane 401501-Maharashtra, India

Tel No.: 02525 271 881/83 | FAX: 02525-271 882 | Email Id: [maviindustriesltd@gmail.com](mailto:maviindustriesltd@gmail.com)

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May 16, 2026

To

**BSE Limited**

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

**Scrip Code: 500248**

**Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We hereby declare that, the Statutory Auditors of the Company viz., M/s. P R Agarwal & Awasthi (FRN: 117940W) have issued an Audit Report with unmodified opinion on the Audited Financial Results for the quarter and financial year ended March 31, 2026 which have been approved at the Board Meeting held today, i.e. Saturday, May 16, 2026.

Kindly take the above on record.

Thanking you,

For **Krishna Filament Industries Limited**

**Bhupat Chaniyara**

**Executive Director & CEO**

**DIN: 10327428**