KUWER INDUSTRIES LIMITED

Plot No. 75, Ecotech-1 Extension, Greater Noida, Gautam Budh Nagar (U.P.) - 201308
Tel : 9310135105
E-mail : info@kuwer.com : kuwerindustries@gmail.com : Website www.kuwer.com

To,

Date: 14th November, 2026

BSE Limited
Phiroze, Jeejeebhoy Towers
Dalal Streets, Mumbai – 400001
Email id: corp.relations@bseindia.com

Sub: Submission of Un-audited Financial Results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Six months ended 30th September, 2026

Ref.: BSE Scrip-530421

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed duly approved Un-audited Financial Results for the Quarter and Six months ended 30th September, 2026 along with Limited Review Report as received from the Statutory Auditor of the Company along with Certificate signed by the Chief Financial Officer (CFO) of the Company on the correctness of the facts stated in the Financial Results for the Quarter and Six months ended 30th September, 2026, Declaration of Non applicability of Regulation 32 and other disclosures as required in Integrated Filing (Financial) pursuant to the SEBI Circular dated 31st December, 2024 in the meeting of Board of Directors of the Company held on Saturday, 14th November, 2026.

The meeting commenced at 02:30 P.M. and concluded at 05:00 P.M.

This is for your information and records. You are requested to record and acknowledge the same

Thanking You
For Kuwer Industries Limited

Ashish

Ashish Sharma
(Company Secretary & Compliance Officer)
M. No.: A42140

Encl:

1. Unaudited Financial Result for the Quarter and Half year ended 30th September, 2026 prepared in accordance with revised schedule III of the Companies Act, 2013 and pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 together with Limited Review Report of the Statutory Auditor for the Quarter ended 30th September, 2026.
2. Certificate signed by the Chief Financial Officer (CFO) of the Company on the correctness of the Financial Results of the Company for the Quarter ended 30th September, 2026.
3. Other disclosures- Integrated Filing (Financial) for the Quarter ended 30th September, 2026.
4. Declaration of Non applicability of Regulation 32

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PVSP & Co.
CHARTERED ACCOUNTANTS

Limited Review report

To,
The Board of Directors
Kuwer Industries Limited
D-1004, First Floor, New Friends Colony,
New Delhi- 110065

We have reviewed the accompanying statement of unaudited financial results of **Kuwer Industries Limited** for the period ended 30th September, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PVSP & Co.
Chartered Accountants
FRN -008940N

PVSP & Co. New Delhi Chartered Accountants

Vinod Ralhan
Partner
M. No.091503

Place: New Delhi
Date: 14.11.2026

UDIN: 26091503ZJTFTV8860

Branch Office.: 5 Pusa Road, First Floor, New Delhi - 110005 **Tel.:** +91-11-47177000 (30 Lines)
Branch Office.: B-4/148C, Safdarjung Enclave, New Delhi - 110029
Head Office : D-20, Opp, Chamber of Commerce, Bombay Bazar, Meerut Cantt. (U.P.) **Tel.:** +91-121-2661915, 2651915
E-mail : vinodralhan@rediffmail.com

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KUWER INDUSTRIES LIMITED

Reg. Office: D-1004, New Friends Colony, New Delhi - 110025
CIN: L74899DL1993PLCO56627, Tel: 011-2580088
E-mail: invester.kuwer@gmail.com, Website: www.kuwer.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Amount in Lakhs. Except EPS)

	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
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(audited)
1	**Income from Operations**						
	a Revenue from Operations	2229.53	2038.73	1558.15	4268.26	2965.29	7294.93
	b Other Income	.96	5.92	18.91	6.88	29.41	896.80
	Total Income from Operation	**2230.50**	**2044.64**	**1577.06**	**4275.14**	**2994.70**	**8191.73**
2	**Expenses**	-					
	a Cost of materials consumed	2199.05	1882.14	1452.58	4081.19	2728.24	6213.30
	b Purchase of Stock-in-trade	-	-	-		-	-
	c Change in inventories of finished goods, work-in-progress and stock-in-trade	-156.64	5.69	-241.27	-150.95	-99.07	804.12
	d Employee benefit expense	29.06	28.66	29.77	57.72	59.99	122.59
	e Finance cost	72.93	49.74	56.27	122.67	125.42	246.97
	f Depreciation and amortisation expense	43.45	43.44	50.39	86.90	100.44	190.56
	g Other expenses	22.19	14.72	48.45	36.92	64.91	393.99
	Total Expenses	**2210.04**	**2024.39**	**1396.20**	**4234.44**	**2979.94**	**7971.54**
3	**Profit before exceptional and extraordinary items and tax (1-2)**	20.45	20.25	180.86	40.70	14.76	220.19
4	Exceptional items	-				-	
5	**Profit before tax (3-4)**	20.45	20.25	180.86	40.70	14.76	220.19
6	**Tax expense:**	-				-	
	Current tax	5.44	8.54	3.84	13.98	3.84	45.46
	MAT Credit Entitlement	-	-		-	-	-7.52
	Earlier Year Tax	-	-		-	-	-.12
	Deferred tax	-3.69	-3.71	8.33	-7.40	3.61	-18.03
7	**Net Profit /Loss after tax (5-6)**	18.70	15.42	168.69	34.12	7.32	200.40
8	**Other Comprehensive income (net of tax)**	-					
	a) itme that will not be reclassified to profit or loss	-	-	-	-	-	4.22
	b) item that will be reclassified to profit or loss	-	-	-	-	-	-.66
	Total other comprehensive income	-	-	-	-		3.56
9	**Total Comprehensive Income (7+8)**	18.70	15.42	168.69	34.12	7.32	203.97
10	**Details of Equity Share Capital**						
11	Paid-up equity share capital (face value Rs. 10/-)	90.76	90.76	90.76	90.76	90.76	90.76
	Other Equity (excluding revaluation Reserve)						
12	**Earning per equity share (of Rs. 10/- each) (not annualised)**						
	a) Basic (in ₹)	**0.21**	**0.17**	**1.86**	0.38	0.08	2.21
	b) Diluted (in ₹)	**0.21**	**0.17**	**1.86**	0.38	0.08	2.21

For and Behalf of the board of directors
Kuwer Industries Limited

Tarun Agarwal
(Managing Director)
DIN: 01320462

Date: 14-11-2026
Place: New Delhi

KUWER INDUSTRIES LIMITED

Plot No. 75, Ecotech-1 Extension, Greater Noida, Gautam Budh Nagar (U.P.) - 201308
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Notes:

1. The above un-audited financial results for the quarter and half year ended on 30.09.2026 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 14.11.2026. The Statutory Auditor of the Company have carried out "Limited Review" of the result for the quarter ended on 30.09.2026.

2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.

3. In accordance with Reg. 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the un-above audited financial result of the Company are posted on Company's website and website of stock exchange viz. www.bseindia.com.

4. Segment-wise reporting as defined in Ind AS-17 is not applicable, since the entire operations of the Company relates to only one segment.

For and Behalf of the board of directors
Kuwer Industries Limited

Date: 14.11.2026
Place: New Delhi

Tarun Aggarwal
(Managing Director)
DIN: 01320462

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(Amount in Lacs)

Particulars	As at 30th September,2026 Unaudited	As at 31st March,2026 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	962.43	1029.55
Capital Work-in-Progress		
Investment Property		
Intangible Assets		
Intangible assets under development		
Financial Assets		
Investments		
Trade Receivables		
Loans	117.20	112.36
Other Financial Assets	34.51	33.78
Deferred tax Assets		
Other Non-Current Assets		
Total Non-Current Assets	**1114.14**	**1175.69**
Current Assets		
Inventories	1811.93	1614.13
Financial Assets		
Investments		
Trade Receivables	4558.83	4348.52
Cash and cash equivalents	12.97	22.37
Loans and Advances		
Current Tax Assets (Net)	28.39	20.84
Other Current Assets	243.72	16.11
Total Current assets	**6655.85**	**6021.98**
Total Assets	**7769.99**	**7197.67**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	907.61	907.61
Other Equity	1104.75	1077.40
Total Equity	**2012.36**	**1985.01**
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	1286.83	1391.40
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises		
Provisions	21.23	21.23
Deferred tax liabilities (Net)	149.99	149.87
Other Non Current Liabilities		
Total non-current liabilities	**1458.04**	**1562.50**
Current liabilities		
Financial Liabilities		
Borrowings	2679.24	2184.85
Trade payables		
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises	1411.41	1374.97
Other Financial Liabilities		
Other Current liabilities	150.39	45.79
Provisions	6.73	6.73
Current Tax Liabilities(Net)	51.81	37.82
Total current liabilities	**4299.59**	**3650.16**
Total Equity and Liabilities	**7769.99**	**7197.67**

The above results for the quarter and half year ended 30 September, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14 November, 2026. Review of the unaudited financial results for the quarter and half year ended 30 September, 2026, as required under Regulations 33 of the SEBI (Listing Obligations and Dislclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

for Kuwer Industries Limited

Tarun Aggarwal
(Managing Director)
DIN: 01320462

Date: 14-11-2026
Place: New Delhi

KUWER INDUSTRIES LIMITED

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(Amounts in ' Lacs)

Particulars	For the period Ended 30th September, 2026	For the Year Ended 31st March, 2026
	Unaudited	Audited
Cash Flow from Operating Activities		
Net Profit Before tax and extra ordinary items	40.70	220.19
Adjustment for :-		
Depreciation & Amortisation	86.90	190.56
Prior Period Item transfrred to Reserve & surplus		
Interest received	-.10	-1.59
Net loss / (gain) on sale of property, plant and equipment	.00	-825.65
Operative loss before working capital changes	**127.50**	**-416.49**
Adjustment for : Trade & Other Receivable	-210.31	-718.02
Inventory	-197.80	165.04
Current Assets (Net)	-7.55	-6.86
Long Term Loans and Advances	-4.85	12.62
Other Financial Assets	-.73	-1.24
Other Current Assets	-227.61	128.10
Other Current Liabilities	104.60	-911.06
Trade Payable	36.45	533.60
Other Financial Liabilities		
Provisions	.00	1.53
Cash Generated from Operation	**-507.79**	**-796.29**
Taxes Paid	.00	
Cashflow before extraordinary items	**-380.29**	**-1212.78**
Previous Year Adjustment		-5.35
Net Cash Flow / (used) from Operating Acitivies	**-380.29**	**-1218.13**
Cash Flow from Investing Activities		
Less: Purchase of fixed Assets	-20.03	-81.52
Add: Sale of fixed assets	1.00	950.46
Add:-Interest Received On Fdr	.10	1.59
Net Cash Flow / (used) from Investing Activities	**-18.93**	**870.53**
Cash Flow from Financing Acitivties		
Proceeds from Borrowings	389.82	352.25
Other Non-Current Assets		
Net Cash Flow / (used) from Financing Acitivties	**389.82**	**352.25**
Net increase in Cash and Cash Equivalents	-9.40	4.65
Opening Cash & Cash Equilvalents	22.37	17.72
Closing Cash & Cash Equilvalents	**12.97**	**22.37**

For and Behalf of the board of directors
Kuwer Industries Limited

Tarun Agarwal
(Managing Director)
DIN: 01320462

Date: 14.11.2026
Place: New Delhi

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KUWER INDUSTRIES LIMITED

Reg. Office: D-1004, New Friends Colony, New Delhi - 110025
CIN: L74899DL1993PLCO56627, Tel: 011-2580088
E-mail: invester.kuwer@gmail.com, Website: www.kuwer.in

Reconcilation of Net Profit as per IND AS and IGAAP is Summarised as below

(Rs in Lakh)

S. NO.	Particulars	Quarter Ended 30.09.2026	Quarter Ended 30.09.2025
1	Net Profit / (Loss) after tax for the period as per IGAAP	34.12	7.32
2	Impact of IND AS on comprehensive Income		
3	Impact of IND AS on other comprehensive Income		
4	Total comprehensive Income for the period as per IND AS	34.12	7.32

For and Behalf of the Board of Directors
For Kuwer Industries Limited

Tarun Aggarwal
Managing Director
DIN: 01320462

Date: 14-11-2026
Place: New Delhi

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OTHER INFORMATION- INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

S. No.	Requirement	Remarks
A.	Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement. etc.	Not Applicable for Quarter ended 30th September, 2026
B.	Disclosure of outstanding default on loans and debt securities.	No Default, Hence Not Applicable
C.	Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter).	Not applicable (The disclosure of Non applicability of Related Party Transactions for the half year ended September 30, 2026 is being filed under Integrated Filing (Financial) through XBRL mode.)
D.	Statement on impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted along with annual audited financial results - (Standalone and Consolidated separately) (applicable only for annual filing i.e. 4th quarter).	Not Applicable

Thanking You
For Kuwer Industries Limited

Tarun Aggarwal
(Managing Director)
DIN: 01320462

Date: 14.11.2026
Place: New Delhi

KUWER INDUSTRIES LIMITED

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To,

Date: 14th November, 2026

BSE Limited
Phiroze, Jeejeebhoy Towers
Dalal Streets, Mumbai – 400001
Email id: corp.relations@bseindia.com

Sub: Certificate by the Chief Financial Officer (CFO) on the correctness of the Financial Results of the Company for the Quarter and Six months ended 30th September, 2026

Ref.: BSE Scrip-530421

Dear Sir/Madam,

I, **Hanuman Kumar**, chief Financial Officer of **Kuwer Industries Limited**, do hereby declare that the Un-audited Financial Results for the quarter and half year ended on 30th September, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are true and correct to the best of my knowledge and understanding.

I, hereby further certify that the Financial Results do not contain:

1. Any false or misleading statement or figures, and
2. Do not omit any material fact which may make the statement or figures contained therein misleading.

Thanking You
For Kuwer Industries Limited

Hanuman Kumar
(CFO)

KUWER INDUSTRIES LIMITED

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E-mail : info@kuwer.com : kuwerindustries@gmail.com : Website www.kuwer.com

Date: 14th November, 2026

To,

BSE Limited
Phiroze, Jeejeebhoy Towers
Dalal Streets
Mumbai – 400001

Sub: UNDERTAKING FOR NON-APPLICABILITY OF REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE QUARTER ENDED ON SEPTEMBER 30, 2026

(BSE Scrip-530421)

Dear Sir/Madam,

Pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we would like to inform you that the disclosure of statement of Deviation(s) or Variation(s) under the said regulation is not applicable to the company.

You are requested to take the same on record.

Thanking You

For Kuwer Industries Limited

Ashish

Ashish Sharma
(Company Secretary & Compliance Officer)
M. No. A142140

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