



# KAKA INDUSTRIES LIMITED

Date: 15<sup>th</sup> May, 2026

To,  
BSE Limited,  
Floor 25, P.J. Towers,  
Dalal Street, Mumbai – 400001

Scrip Code: 543939

**Subject: Submission of Standalone Audited Financial Results for the Half Year and Year ended on 31st March, 2026 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is hereby informed that the Standalone Audited Financial Results for the Half Year and Year ended 31<sup>st</sup> March, 2026 were adopted, approved and taken on record at the meeting of the Board of Directors held on Today, 15<sup>th</sup> May, 2026. The said Standalone Audited Financial Results along with Audit Report are attached herewith.

Kindly take the same on your record.

**Yours Faithfully,**  
**For, Kaka Industries Limited**

**Bhavin Rajeshbhai Gondaliya**  
**Whole Time Director**  
**DIN: 07965097**

Report on the Standalone Annual Financial Results

**Independent Auditor's Report on Audit of the Standalone Financial Results of KAKA INDUSTRIES LIMITED (the "Company") for the half year and year ended March 31, 2026 Pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors of  
**KAKA INDUSTRIES LIMITED**

**Opinion**

We have audited the accompanying Standalone Financial Results of **KAKA INDUSTRIES LIMITED** (the "Company") (CIN: L25209GJ2019PLC108782) for the half year and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialled by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the half year and year ended March 31, 2026:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) it gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143 (10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the standalone annual financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion.



Report on the Standalone Annual Financial Results

**Management's and Board of Directors Responsibilities for the Standalone Annual Financial Results**

This accompanying statement which includes the Standalone Financial Results for the half year and year ended March 31, 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The standalone financial results for the half year and year ended March 31, 2026 have been compiled from related audited standalone annual financial statements.

The company's Management and Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation and presentation of these Standalone Financial Results that give a true and fair view of the state of affairs (financial position), net profit/loss (financial performance and other financial information of the Company in accordance with the accounting standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

**Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the half year and year ended March 31, 2026 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 this Standalone Financial Results.



Report on the Standalone Annual Financial Results

As part of an audit in accordance with Standards on Auditing (“SA”), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Management and Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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



Report on the Standalone Annual Financial Results

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The accompanying Statement includes the results for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year-to-date figures for the first half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

PLACE: AHMEDABAD  
DATE: MAY 15, 2026

For, DINESH R THAKKAR & CO.  
CHARTERED ACCOUNTANTS  
FRN: 102612W



KEYUR M. THAKKAR  
(PARTNER)  
M.NO.190243  
UDIN: 26190243FMYKGD7576



**KAKA INDUSTRIES LIMITED**

CIN : L25209GJ2019PLC108782

Registered Address : 501 & 601, Sahitya Business Park, Near Sahjanand Business Park, S.P. Ring Road, Nikol, Ahmedabad, Gujarat, India, 382350

**Statement of Standalone Financial Results for the half year and year ended March 31, 2026**

(Rs In Lakhs)

Particulars	Half year Ended	Half year Ended	Half year Ended	Year Ended	
	31/03/2026	31/03/2025	30/09/2025	31/03/2026	31/03/2025
A. Date of start of reporting period	01/10/2025	01/10/2024	01/04/2025	01/04/2025	01/04/2024
B. Date of end of reporting period	31/03/2026	31/03/2025	30/09/2025	31/03/2026	31/03/2025
C. Whether results are audited or unaudited	Audited	Audited	Unaudited	Audited	Audited
D. Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Income</b>					
I Revenue from Operations	13,833.84	10,233.43	12,489.46	26,323.30	19,778.34
II Other Income	41.98	14.96	17.33	59.31	28.12
III <b>Total Income (I + II)</b>	<b>13,875.82</b>	<b>10,248.39</b>	<b>12,506.79</b>	<b>26,382.61</b>	<b>19,806.46</b>
<b>Expenses</b>					
(a) Cost of materials consumed	7,657.05	5,876.29	8,165.15	15,822.20	12,464.63
(b) Purchases of stock-in-trade	1,476.81	499.03	600.92	2,077.73	1,257.61
(c) Changes in inventories of finished goods, work-in-progress & Stock-in-trade	50.02	278.36	(354.04)	(304.02)	(943.52)
(d) Employee Benefits expense	704.06	596.83	563.22	1,267.28	1,173.58
(e) Finance Costs	347.59	286.83	289.74	637.33	521.40
(f) Depreciation and amortisation expense	246.61	199.21	225.60	472.21	363.85
(g) Other Expenses	2,080.90	1,649.23	1,839.13	3,920.03	3,218.47
<b>Total expenses (IV)</b>	<b>12,563.04</b>	<b>9,385.77</b>	<b>11,329.72</b>	<b>23,892.76</b>	<b>18,056.01</b>
V <b>Profit/(loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>1,312.78</b>	<b>862.62</b>	<b>1,177.07</b>	<b>2,489.85</b>	<b>1,750.45</b>
VI Exceptional items	-	-	-	-	-
VII <b>Profit before extraordinary items and tax (V - VI)</b>	<b>1,312.78</b>	<b>862.62</b>	<b>1,177.07</b>	<b>2,489.85</b>	<b>1,750.45</b>
VIII Extraordinary items	-	-	-	-	-
IX <b>Profit before tax (VII - VIII)</b>	<b>1,312.78</b>	<b>862.62</b>	<b>1,177.07</b>	<b>2,489.85</b>	<b>1,750.45</b>
X <b>Tax Expense</b>	<b>(320.64)</b>	<b>(227.90)</b>	<b>(291.81)</b>	<b>(612.45)</b>	<b>(464.17)</b>
(a) Current Tax	(291.00)	(152.00)	(234.00)	(525.00)	(305.00)
(b) Deferred Tax	(29.64)	(154.03)	(59.49)	(89.13)	(156.60)
(c) Tax Expense Relating to Prior years	-	78.13	1.68	1.68	(2.57)
XI <b>Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>992.14</b>	<b>634.74</b>	<b>885.26</b>	<b>1,877.40</b>	<b>1,286.28</b>
XII Profit/(loss) from discontinued operations before tax	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV <b>Profit/(loss) from Discontinued operations (after tax) (XII - XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV <b>Net Profit (Loss) for the year (XI - XIV)</b>	<b>992.14</b>	<b>634.74</b>	<b>885.26</b>	<b>1,877.40</b>	<b>1,286.28</b>
XVI <b>Details of equity share capital</b>					
Paid-up equity share capital (in Rs.)	13,66,00,000	13,66,00,000	13,66,00,000	13,66,00,000	13,66,00,000
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
Reserves excluding revaluation reserve				6,945.78	5,068.38
XVII <b>Earnings per share</b>					
<b>Earnings per share (not annualised for half year ended)</b>					
Basic earnings (loss) per share from continuing operations (in Rs.)	7.26	4.65	6.48	13.74	9.42
Diluted earnings (loss) per share continuing operations (in Rs.)	7.26	4.65	6.48	13.74	9.42

See accompanying notes to the financial results


For and on behalf of the Board of  
KAKA INDUSTRIES LIMITED  
(CIN : L25209GJ2019PLC108782)

*ANPedia!*  
RAJESH DHIRUBHAI GONDALIYA  
(CHAIRMAN & MANAGING DIRECTOR)  
DIN :03454540

*Bemelabji*  
BHAVIN RAJESHBHAI GONDALIYA  
(WHOLE-TIME DIRECTOR)  
DIN :07965097



Place: Ahmedabad  
Date: May 15, 2026

<b>KAKA INDUSTRIES LIMITED</b>		
<b>CIN : L25209GJ2019PLC108782</b>		
Registered Address : 501 & 601, Sahitya Business Park, Near Sahjanand Business Park, S.P. Ring Road, Nikol, Ahmedabad, Gujarat, India, 382350		
<b>Statement of Standalone Assets and Liabilities As At March 31, 2026</b>		
Particulars	(Rs In Lakhs)	
	As At 31/03/2026	As At 31/03/2025
<b>A. Date of start of reporting period</b>	01/04/2025	01/04/2024
<b>B. Date of end of reporting period</b>	31/03/2026	31/03/2025
<b>C. Whether results are audited or unaudited</b>	Audited	Audited
<b>D. Nature of report standalone or consolidated</b>	Standalone	Standalone
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share Capital	1,366.00	1,366.00
(b) Reserves and Surplus	6,945.78	5,068.38
<b>Total</b>	<b>8,311.78</b>	<b>6,434.38</b>
<b>(2) Non-current liabilities</b>		
(a) Long-term Borrowings	4,675.65	2,777.43
(b) Deferred Tax Liabilities (net)	315.54	226.41
(c) Long-term Provisions	54.88	41.54
<b>Total</b>	<b>5,046.07</b>	<b>3,045.38</b>
<b>(3) Current liabilities</b>		
(a) Short-term Borrowings	5,689.76	4,422.81
(b) Trade Payables		
- Due to Micro and Small Enterprises	230.57	348.01
- Due to Others	1,163.12	1,079.91
(c) Other Current Liabilities	328.28	303.51
(d) Short-term Provisions	80.68	55.02
<b>Total</b>	<b>7,492.41</b>	<b>6,209.26</b>
<b>Total Equity and Liabilities</b>	<b>20,850.26</b>	<b>15,689.02</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	7,826.93	6,987.42
(ii) Intangible Assets	28.33	19.04
(iii) Capital Work-in-progress	2,607.60	685.49
(iv) Intangible Assets under Development	3.75	-
(b) Non-current Investments	352.73	63.70
(c) Long term Loans and Advances	604.72	636.68
(d) Other Non-current Assets	80.12	97.67
<b>Total</b>	<b>11,504.18</b>	<b>8,490.00</b>
<b>(2) Current assets</b>		
(a) Inventories	4,746.25	3,983.05
(b) Trade Receivables	3,498.22	2,787.42
(c) Cash and cash equivalents	876.88	213.70
(d) Other Current Assets	224.73	214.85
<b>Total</b>	<b>9,346.08</b>	<b>7,199.02</b>
<b>Total Assets</b>	<b>20,850.26</b>	<b>15,689.02</b>
<p>For and on behalf of the Board of  <b>KAKA INDUSTRIES LIMITED</b>  (CIN : L25209GJ2019PLC108782)</p> <p style="text-align: center;"><i>Rajesh Dhirubhai Gondaliya</i></p> <p><b>RAJESH DHIRUBHAI GONDALIYA</b>  (CHAIRMAN &amp; MANAGING DIRECTOR)  DIN : 03454540</p> <p style="text-align: center;"><b>BHAVIN RAJESHBHAI GONDALIYA</b>  (WHOLE-TIME DIRECTOR)  DIN : 07965097</p> <p style="text-align: right;"></p> <p>Place: Ahmedabad  Date: May 15, 2026</p>		

<b>KAKA INDUSTRIES LIMITED</b>		
<b>CIN : L25209GJ2019PLC108782</b>		
<b>Registered Address : 501 &amp; 601, Sahitya Business Park, Near Sahjanand Business Park, S.P. Ring Road, Nikol, Ahmedabad, Gujarat, India, 382350</b>		
<b>Statement of Standalone Cash Flow for the year ended March 31, 2026</b>		
<b>(Rs In Lakhs)</b>		
<b>Particulars</b>	<b>As At 31/03/2026</b>	<b>As At 31/03/2025</b>
<b>A. Date of start of reporting period</b>	<b>01/04/2025</b>	<b>01/04/2024</b>
<b>B. Date of end of reporting period</b>	<b>31/03/2026</b>	<b>31/03/2025</b>
<b>C. Whether results are audited or unaudited</b>	<b>Audited</b>	<b>Audited</b>
<b>D. Nature of report standalone or consolidated</b>	<b>Standalone</b>	<b>Standalone</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	2,489.85	1,750.45
<b>Adjustment for:</b>		
Depreciation and Amortisation Expense	472.21	363.85
Effect of Exchange Rate Change (Unrealised)	(3.42)	(0.46)
Loss/(Gain) on Sale / Discard of Assets (Net)	1.07	2.21
Bad debts, Provision for doubtful debts (Net)	151.88	15.57
Non Cash Expenses (Provision for Expenses)	45.17	31.05
Dividend Income	(0.02)	(0.06)
Interest Income	(19.06)	(19.22)
Finance Costs	637.16	521.40
<b>Operating Profit before working capital changes</b>	<b>3,774.85</b>	<b>2,664.80</b>
<b>Adjustment for:</b>		
Inventories	(763.20)	(1,643.03)
Trade Receivables	(862.67)	(1,014.53)
Other Current Assets	(26.03)	(40.52)
Trade Payables	(30.88)	804.51
Other Current Liabilities & Provisions	24.78	55.15
Short-term Provisions	(42.25)	(23.14)
Long-term Provisions	13.33	0.91
<b>Cash (Used in)/Generated from Operations</b>	<b>2,087.94</b>	<b>804.14</b>
Income Tax paid(Net)	500.58	417.95
<b>Net Cash (Used in)/Generated from Operating Activities</b>	<b>1,587.36</b>	<b>386.19</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment, Intangible asset & Capital Work in Progress	(3,309.82)	(2,617.36)
Sale of Property, Plant and Equipment	109.96	43.81
Purchase of Investments Property	(290.28)	-
Purchase of Equity Instruments	(0.30)	(0.20)
Maturity of / (Investment in) Fixed Deposits (Non-current)	(3.45)	-
Movement in other non current assets	22.56	85.97
Interest received	19.06	19.22
Dividend received	0.02	0.06
<b>Net Cash (Used in)/Generated from Investing Activities</b>	<b>(3,452.25)</b>	<b>(2,468.50)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings	2,647.40	1,869.96
Repayment of Long Term Borrowings	(749.17)	(1,444.94)
Proceeds from / (Repayment of) Short Term Borrowings	1,266.95	2,218.71
Finance Costs	(637.16)	(521.40)
<b>Net Cash (Used in)/Generated from Financing Activities</b>	<b>2,528.01</b>	<b>2,122.32</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>663.13</b>	<b>40.00</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>213.70</b>	<b>173.69</b>
Exchange difference of Foreign Currency Cash and Cash equivalents	0.06	0.00
<b>Cash and Cash Equivalents at the end of the year</b>	<b>876.88</b>	<b>213.70</b>

Components of cash and cash equivalents	As at 31-March-2026	As at 31-March-2025
Cash on hand	27.91	5.25
Balances with banks in current accounts	606.19	0.12
Bank Deposit having maturity of less than 3 months	-	-
Others	242.78	208.33
<b>Cash and cash equivalents as per Cash Flow Statement</b>	<b>876.88</b>	<b>213.70</b>
<b>Other Bank Balance</b>		
Bank Deposit having maturity of greater than 3 months and less than 12 months	-	-
Bank Deposit having maturity of greater than 12 months	3.45	-
Less: Deposits reclassified to other non current assets	(3.45)	-
<b>Cash and bank balance as per Balance Sheet</b>	<b>876.88</b>	<b>213.70</b>

Note: These has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

For and on behalf of the Board of  
KAKA INDUSTRIES LIMITED  
(CIN : L25209GJ2019PLC108782)

*R D Patel*

RAJESH DHIRUBHAI GONDALIYA  
(CHAIRMAN & MANAGING DIRECTOR)  
DIN :03454540

Place: Ahmedabad  
Date: May 15,2026

*Bhavin Rajeshbhai Gondaliya*

BHAVIN-RAJESHBHAI GONDALIYA  
(WHOLE-TIME DIRECTOR)  
DIN :07965097



**Explanatory Notes to the Statement of Audited Standalone Financial Results for the half year and year ended March 31, 2026**

1. The above audited standalone financial results have been prepared in accordance with the Accounting Standards ("AS") notified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. These financial results also comply with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The audited standalone financial results for the half year and financial year ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 15, 2026. The Statutory Auditors have expressed an unmodified opinion on these financial results.

2. The figures for half year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31 2026, and the published unaudited year-to-date figures up to the first half year of the current financial year.
3. As per Accounting Standard 17 on "Segment Reporting" (AS 17), the company has only one reportable segment viz plastic products (i.e. manufacturing, sales and installation of UPVC/ PVC profiles, sheets, moulding window and doors .)
4. Statement of Standalone Cash flow for the Year ended March 31, 2026 is attached herewith.

**5. Labour Codes**

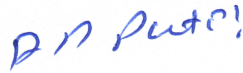
The Government of India has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") with effect from 21 November 2025, which consolidates 29 existing labour laws. The Labour Codes, amongst other things, introduced changes including a uniform definition of wages and enhanced benefits relating to leaves. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on the Actuarial Valuation, the Company has assessed the impact of these regulatory changes towards additional Gratuity and has recognised a charge of Rs. 2.88 lakhs, being past service cost disclosed in these financial results for the half year and year ended March 31,2026.

The Government is in the process of notifying the related rules under the New Labour Codes. The impact of these rules will be evaluated and accounted for in accordance with the applicable Accounting Standards in the period in which they are notified.

6. There is no investor complaints received for the period from October 1, 2025 to March 31,2026.

7. As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
8. Earning per shares are calculated on weighted average of the share capital outstanding during the year/ half year / period EPS is not annualised.
9. The figures for the corresponding Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable.
10. The results for the half year and year ended March 31, 2026, are available on the BSE Limited website (URL: [www.bseindia.com](http://www.bseindia.com)) and on the Company's website (URL: [www.kakaprofile.com](http://www.kakaprofile.com)).

For and on behalf of the Board of Directors  
KAKA INDUSTRIES LIMITED  
(CIN: L25209GJ2019PLC108782)



**RAJESH DHIRUBHAI GONDALIYA**  
(CHAIRMAN & MANAGING DIRECTOR)  
DIN :03454540



**BHAVIN RAJESHBHAI GONDALIYA**  
(WHOLE-TIME DIRECTOR)  
DIN :07965097



DATE: MAY 15 ,2026  
PLACE: AHMEDABAD



Date: 15<sup>th</sup> May, 2026

To,  
BSE Limited,  
Floor 25, P.J. Towers,  
Dalal Street, Mumbai – 400001

Scrip Code: 543939

**Subject: Declaration in respect of Unmodified Opinion on Annual Standalone Audited Financial Results for the Financial Year Ended March 31, 2026.**

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. Dinesh R. Thakkar & Co., Chartered Accountants, Statutory Auditors of the Company have issued an unmodified Audit Report on the Annual Standalone Audited Financial Results of the Company, for the year ended March 31, 2026.

Kindly take the same on your record.

**Yours Faithfully,**  
**For, Kaka Industries Limited**

**Chintan Jayantibhai Bodar**  
**Chief Financial Officer**