



KRITI INDUSTRIES (INDIA) LIMITED

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KIIL/SE/2026-27

CIN : L25206MP1990PLC005732

5th May, 2026

Online filing at: www.listing.bseindia.com and
<https://neaps.nseindia.com/NEWLISTINGCORP/login.jsp>

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051
Symbol – KRITI

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai 400001
BSE Scrip ID: KRITIIND Scrip Code - 526423

Subject:-Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 -Outcome of the (1/2026-27) Meeting of Board of Directors.

Dear Sir/ Ma'am,

This is in continuation of our letter no. **KIIL/SE/2026-27** dated 28th April, 2026 regarding intimation for Board meeting for consideration and approval of the Quarterly/Yearly Standalone & Consolidated Audited Financial Results for the Quarter/ Year ended 31st March, 2026.

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we would like to inform you that (1/2026-27) meeting of the Board of directors is held on **Tuesday, the 5th May, 2026**. The outcome of the said Board Meeting is as follows:

1. Approval of the Standalone & Consolidated Audited Financial Results for the Quarter & Year ended 31st March, 2026;
2. Approval of Auditors Report along with modified/unmodified opinion on the Financial Results for the Quarter & Year ended 31st March, 2026;
3. Approval of the Standalone & Consolidated Audited Financial Statements, including the Balance Sheet, as at 31st March, 2026 and the Statement of Profits and Loss and Cash Flow, Statement of Changes in Equity and notes thereon for the year ended 31st March, 2026;
4. Approval of amalgamation of Kriti Auto & Engineering Plastics Private Limited (Wholly owned Subsidiary) with the Company.
5. The Board has not recommended any Dividend on Equity Shares of Re 1/- each for the financial year 2025-26.
6. The Board of Directors have, subject to approval of members at General Meeting, approved Re-appointment of Mr. Shiv Singh Mehta (DIN: 00023523) as Chairman and Managing Director of the Company for 3 years w.e.f. 1st October, 2026.
7. Other Routine Business Agendas.

The Board Meeting commenced at 10.30 A.M. and concluded at **2.15 P.M.**

We are also in process to file the XBRL and with respect to Outcome of Dividend which was not recommended by Board and the same shall also be hosted on the website of the company www.kritiindustries.com.

You are requested to take on record the above said disclosure and disseminate on the Website of the Exchange.

Thanking You,
Yours Faithfully,

For, KRITI INDUSTRIES (INDIA) LIMITED

ADITI RANDHAR
COMPANY SECRETARY &
COMPLIANCE OFFICER

Encl: a/a

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE
FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF KRITI INDUSTRIES (INDIA) LIMITED

Opinion

We have audited the accompanying statement of Standalone Financial Results of KRITI INDUSTRIES (INDIA) LIMITED (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) 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 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed financial statements for the three months and year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed 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 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is 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 the 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 is also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the 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 ability of the Company 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 Statement 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 Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.

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 Matter

The annual Standalone Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Indore

Date: 05.05.206

For M Mehta & Company

Chartered Accountants

Firm Registration No. 000957C



A handwritten signature in blue ink, enclosed within a blue oval border.

CA Nitin Bandi

Partner

M.N.400394

UDIN: 26400394VKPRRQ8232

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED ANNUAL FINANCIAL RESULTS OF KRITI INDUSTRIES (INDIA) LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

Opinion

We have audited the accompanying consolidated annual financial results of KRITI INDUSTRIES (INDIA) LIMITED (hereinafter referred to as the 'Holding Company') and its subsidiary and associate for the quarter and year ended March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements /financial results/ financial information of the subsidiary and associate, the aforesaid consolidated financial results:

- (i) includes the results of the subsidiary and associate as given in the Annexure to this report;
- (ii) is presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Company for the quarter and year then 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 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its subsidiary and associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its subsidiary and associate in accordance with the Indian Accounting Standards prescribed 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. The respective Board of Directors of the companies included in the Group and of its subsidiary and associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its subsidiary and associate 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its subsidiary and associate are responsible for assessing the ability of the Group and its subsidiary and associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its subsidiary and associate are responsible for overseeing the financial reporting process of the Group and of its subsidiary and associate.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 16 If applicable, based on facts and circumstances of the engagement. 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 consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 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 and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group and its subsidiary and associates and jointly controlled entities 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 consolidated 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 Group and its subsidiary and associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its subsidiary and associates and jointly controlled entities to express an opinion on the consolidated Financial Results.

Materiality is the magnitude of misstatements in the consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.



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.

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.

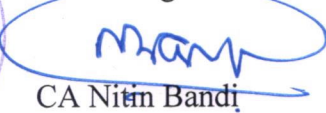
Other Matter

The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place : Indore
Date : 05.05.2026



For M Mehta & Company
Chartered Accountants
Firm's Registration No. 000957C


CA Nirm Bandi
Partner
M.N. 400394
UDIN: 26400394UJBZKS1597

Annexure to Audit Report

List of Entities

S. No.	Name of Company	Relation
1	KRITI AUTO AND ENGINEERING PLASTICS PVT. LTD.	Subsidiary
2	FP Elite Energy Private Limited	Associate



STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

Rs.in Lakhs (Except Earning per Share)

Sr.No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	INCOME										
	(i) Revenue From Operations	14,178.35	13,579.33	13,750.65	58,736.73	72,190.67	14,178.35	13,579.34	13,750.64	58,736.73	72,190.68
	(ii) Other Income	200.96	40.34	100.71	399.98	363.05	202.12	23.95	100.68	403.22	364.58
	Total Income (i+ii)	14,379.31	13,619.67	13,851.36	59,136.72	72,553.72	14,380.47	13,603.29	13,851.32	59,139.96	72,555.27
2	EXPENSES										
	(a) Cost of materials consumed	16,960.14	8,711.32	13,442.61	47,661.97	57,893.46	16,960.14	8,711.32	13,442.61	47,661.97	57,893.46
	(b) Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	(7,243.10)	1,927.41	(2,644.05)	(2,643.64)	(2,005.10)	(7,243.10)	1,927.41	(2,644.05)	(2,643.64)	(2,005.10)
	(c) Employee benefits expense	947.31	909.21	942.97	3,773.11	3,812.87	947.31	909.21	942.97	3,773.11	3,812.87
	(d) Finance costs	365.18	350.42	617.87	1,546.46	2,390.06	349.48	318.48	602.10	1,483.03	2,327.65
	(e) Depreciation and amortization expense	429.45	435.07	389.69	1,675.89	1,445.50	429.45	435.07	389.69	1,675.89	1,445.50
	(f) Other expenses	1,661.49	1,475.66	1,985.77	6,433.87	9,654.80	1,681.44	1,475.83	1,985.94	6,454.55	9,657.58
	Total Expenses	13,120.48	13,809.09	14,734.86	58,447.64	73,191.59	13,124.73	13,777.33	14,719.25	58,404.89	73,131.97
3	Profit/(loss) before exceptional item and tax	1,258.83	(189.42)	(883.50)	689.07	(637.87)	1,255.75	(174.04)	(867.92)	735.06	(576.69)
4	Exceptional item	377.54	77.01	-	454.55	-	377.54	77.01	-	454.55	-
5	Profit/(loss) before tax (3-4)	881.29	(266.43)	(883.50)	234.53	(637.87)	878.21	(251.05)	(867.92)	280.51	(576.69)
6	Tax expense:										
	(i) Current tax	202.75	-	(270.00)	202.75	-	201.48	4.28	(265.87)	214.32	15.58
	(ii) Deferred tax	271.76	(216.94)	(248.80)	(74.91)	(188.31)	271.76	(216.94)	(248.80)	(74.91)	(188.31)
	Total Tax Expenses (i+ii+iii)	474.51	(216.94)	(518.80)	127.84	(188.31)	473.24	(212.66)	(514.67)	139.42	(172.73)
7	Net Profit/(Loss) for the period from continuing operations (5-6)	406.79	(49.49)	(364.70)	106.68	(449.56)	404.97	(38.38)	(353.25)	141.10	(403.96)
8	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-	-	-	-	-
9	Tax expense discontinued operations :										
	(i) Current tax	-	-	-	-	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-	-	-	-	-
10	Net Profit/(Loss) for the period from discontinued operations after tax(8-9)	-	-	-	-	-	-	-	-	-	-
11	Net Profit/(Loss) for the period before shared Profit/(Loss) of Associate (7+10)	406.79	(49.49)	(364.70)	106.68	(449.56)	404.97	(38.38)	(353.25)	141.10	(403.96)
12	Share in Net Profit/(Loss) of Associate	-	-	-	-	-	(3.57)	(8.22)	(12.35)	(28.13)	(23.52)
	Net Profit/(Loss) for the period from associate	-	-	-	-	-	(3.57)	(8.22)	(12.35)	(28.13)	(23.52)
13	Profit After Tax	406.79	(49.49)	(364.70)	106.68	(449.56)	401.40	(46.60)	(365.60)	112.96	(427.48)
14	Other Comprehensive Income										
a	Items that will not be reclassified to Profit or Loss										
	Remeasurement of Defined Benefit Plan	19.41	39.59	19.83	54.85	(8.29)	19.41	39.59	19.83	54.85	(8.29)
b	Items that will be reclassified to Profit or Loss										
	Effective portion of Cash Flow Hedge										
15	Total Comprehensive Income for the period (11+12)	426.20	(9.90)	(344.87)	161.53	(457.85)	420.81	(7.02)	(345.77)	167.82	(435.77)
16	Paid up Equity Share Capital (Face Value Re. 1 Per Share)	526.96	526.96	511.04	526.96	511.04	526.96	526.96	511.04	526.96	511.04
17	Earnings per equity share (of Re.1/- each) (not annualised)										
	(a) Basic	0.77	(0.09)	(0.71)	0.20	(0.88)	0.76	(0.09)	(0.72)	0.21	(0.84)
	(b) Diluted	0.77	(0.09)	(0.66)	0.20	(0.80)	0.76	(0.09)	(0.66)	0.22	(0.76)

Notes

- 1) The above results have been reviewed by the Audit Committee in its meeting held on 4th May, 2026 and taken on record by the Board of Directors in its meeting held on 5th May, 2026.
- 2) The consolidated financial statements include result of (a) the wholly owned subsidiary (WOS) Kriti Auto and Engineering Plastics Pvt. Ltd. and (b) Associate Company viz. FP Elite Energy Pvt. Ltd.
- 3) The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
- 4) "The Group" has only one Business Segment – Plastics as per Ind AS 108 Operating Segments.
- 5) The figures for quarter ended on 31st March, 2026 and 31st March, 2025 are balancing figures between the audited figures reviewed for year ended on 31st March 2026 and 31st March 2025 and the figure reviewed for nine months ended on 31st December, 2025 and 31st December, 2024 respectively.
- 6) Pursuant to the special resolution passed at the Extraordinary General Meeting held on July 15, 2024, and the relevant regulatory provisions, the Company had allotted on July 27, 2024, by way of preferential allotment, 94,61,480 warrants at a price of Rs. 158.50 each, each warrant carrying an option to apply and be allotted upon being fully paid up, within a period of 18 months from date of allotment, one equity share of face value Re.1 of the Company (including premium of Rs.157.50 per share). The subscription and allotment money amounting to Rs.37,49,11,145, being 25% of the total warrant price, was received during Jul 2024. Out of the total issue, the balance 75 % (amounting to Rs. 36,76,18,560) was received timely in respect of 30,92,480 warrants which were duly converted, on being fully paid up, into equity shares of face value Re.1 each. Holders of the balance 63,69,000 warrants did not pay the balance amount due within the prescribed time period, i.e. on or before 26th January, 2026, and accordingly, the subscription and allotment money (of Rs.39.625 per warrant amounting to Rs. 25,23,71,625) on these share warrants, stand forfeited in terms of Regulation 169(3) of SEBI (ICDR) Regulations, 2018;
- 7) The Government of India has consolidated twenty nine existing labour legislations into a united framework comprising four Labour Code viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the 'New Labour Codes'). These Codes have been made effective from November 21, 2025. The corresponding supporting rules under these codes are yet to be notified. The management has assessed the full impact of these new labour code and impact of Rs.77.01 lakhs has been provided in the Statement of Profit & Loss.
- 8) As reported earlier, the Company had a major fire accident in April 2022. Against the same, an insurance claim of Rs 1925 lakhs was filed. The claim is now estimated to be settled with a shortfall of Rs 377.54 lakhs. The said shortfall has been provided for in the Statement of Profit and Loss as an exceptional item.
- 9) The statutory auditors have expressed an unmodified audit opinion.

Place :- Indore
Date:- 5th May, 2026

For KRITI INDUSTRIES (INDIA) LIMITED



(SHIV SINGH MEHTA)
Chairman & Managing Director
DIN 00023523