



Date: February 14, 2026

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

***BSE Scrip ID: 526935 ISIN No. INE377D01018***

**Dear Sir,**

**Subject: Submission of Revised Limited Review Report with UDIN for the Quarter and Nine Months ended December 31, 2025.**

With reference to the captioned subject, we would like to state that the Company had uploaded the Unaudited Financial Results for the quarter and nine months ended December 31, 2025, on February 12, 2026, along with the Limited Review Report (LRR) thereon.

At the time of issuance of the said report, the ICAI UDIN portal was inaccessible due to technical issues/maintenance activities. Consequently, the UDIN could not be generated at that time, and the Limited Review Report was submitted without it.

We wish to inform you that we have now successfully generated the UDIN. Accordingly, we are enclosing the **revised Limited Review Report incorporating the UDIN** for your records.

Please note that there are no changes to the financial results or the content of the report other than the addition of the UDIN.



The aforementioned information is also being made available on the Company's website at [www.kalindlimited.com](http://www.kalindlimited.com).

You are requested to take the aforesaid on your record

Thanking You,  
Yours Sincerely,

***For Kalind Limited  
(Formerly Known as Arunis Abode Limited)***

***AYUSH DHARMENDRABHAI JASANI  
VICE CHAIRMAN & MANAGING DIRECTOR  
DIN: 09842741***

***Encl: a/a***

**Independent Auditor's Report on Unaudited Standalone Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**  
**The Board of Directors of**  
**Kalind Limited**  
(Formerly known as Arunis Adobe Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statements") of **Kalind Limited (Formerly known as Arunis Adobe Limited)** ("the Company") for the quarter ended 31<sup>st</sup> December, 2025 and the year to date from 1<sup>st</sup> April 2025 to 31<sup>st</sup> December 2025 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**4. Qualified Conclusion**

Based on our review conducted as above, except for the possible effects of the matters described in the basis of Qualified Conclusion paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



## 5. Basis of Qualified Conclusion

The Company is primarily engaged in providing heavy machinery, including earth-moving equipment, to customers along with operators and fuel. During the year, the Company has also taken certain machinery on hire from third parties. However, the Management has not provided adequate reconciliation, correlation, or supporting documentation establishing a linkage between (a) machinery taken on hire from third parties, (b) machinery deployed in execution of customer contracts, and (c) the corresponding hire income, hire charges, and related expenses recognized during the year.

In the absence of such records and reconciliations, we were unable to obtain sufficient and appropriate audit evidence regarding the occurrence, completeness, accuracy, and allocation of hire income, hire charges, and related expenses. Accordingly, we are unable to determine whether these amounts are free from material misstatement or whether any adjustments may be necessary to the accompanying financial statements.

For JMMK & Co.  
Chartered Accountants  
ICAI Firm Reg. No.:- 120459W



Jitendra Doshi  
Partner  
Membership No. 151274  
UDIN: 26151274L1Y61DF7906

Place: Mumbai  
Date: 12<sup>th</sup> February, 2026

Kalind Limited (Formerly Known as Arunis Abode Limited)

Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India  
CIN : L77309GJ1994PLC021759

Mobile No:-+91 93275 86318 Email:- cs@kalindlimited.com Website :- www.kalindlimited.com

Statement of Unaudited Standalone Financial Results for Quarter and Nine Month ended 31 Decmeber 2025

(Amount in Lakh)

| Sr. No.   | Particulars   | Quarter Ended   |                 |                | Nine Months ended |                | Year Ended     |
|-----------|---|-----------------|-----------------|----------------|-------------------|----------------|----------------|
|           |   | 31.12.2025      | 30.09.2025      | 31.12.2024     | 31.12.2025        | 31.12.2024     | 31.03.2025     |
|           |   | Unaudited       | Unaudited       | Unaudited      | Unaudited         | Unaudited      | Audited        |
| <b>1</b>  | <b>INCOMES</b>  |                 |                 |                |                   |                |                |
| a)        | Revenue from operations   | 1490.79         | 1,654.18        | 0.01           | 4,504.62          | 0.04           | 0.01           |
| b)        | Other Income  | 14.26           | 28.96           | 10.75          | 91.38             | 32.47          | 48.46          |
|           | <b>Total Income :</b>   | <b>1505.05</b>  | <b>1,683.14</b> | <b>10.76</b>   | <b>4,596.00</b>   | <b>32.51</b>   | <b>48.48</b>   |
| <b>2</b>  | <b>EXPENSES</b>   |                 |                 |                |                   |                |                |
| a)        | Cost of materials consumed  | 1573.18         | 1,317.05        | -              | 3,609.83          | -              | -              |
| b)        | Change in inventory of shares   | -709.69         | (893.27)        | -              | -1,602.96         | -              | -              |
| c)        | Employee benefits expense   | 127.49          | 132.00          | 9.96           | 264.40            | 27.45          | 32.92          |
| d)        | Finance costs   | 0.00            | 0.56            | 1.40           | 2.47              | 5.55           | 6.80           |
| e)        | Depreciation and Amortization expense   | 55.20           | 43.39           | 3.44           | 98.59             | 12.52          | 13.13          |
| f)        | Other expenses  | 38.23           | 95.30           | 22.69          | 196.53            | 35.44          | 44.85          |
|           | <b>Total expenses :</b>   | <b>1,084.42</b> | <b>695.03</b>   | <b>37.49</b>   | <b>2,568.87</b>   | <b>80.96</b>   | <b>97.70</b>   |
| <b>3</b>  | <b>Profit/(loss) before exceptional items and tax (1-2)</b>                                     | <b>420.63</b>   | <b>988.11</b>   | <b>(26.73)</b> | <b>2,027.13</b>   | <b>(48.45)</b> | <b>(49.22)</b> |
| <b>4</b>  | Exceptional Items   | -               | -               | -              | -                 | -              | -              |
| <b>5</b>  | <b>Net Profit / (Loss) before tax [3 - 4]</b>   | <b>420.63</b>   | <b>988.11</b>   | <b>(26.73)</b> | <b>2,027.13</b>   | <b>(48.45)</b> | <b>(49.22)</b> |
| <b>6</b>  | <b>Tax expense</b>  |                 |                 |                |                   |                |                |
|           | Current tax   | 105.87          | 162.72          | -              | 361.87            | -              | -              |
|           | Tax expense / (Excess provision of tax written-back) of earlier years                           | -               | -               | 0.17           | -                 | 0.17           | 0.17           |
|           | Deferred tax  | 13.27           | -               | (7.72)         | 13.27             | (12.74)        | (32.84)        |
|           | <b>Total Tax Expenses :</b>   | <b>119.14</b>   | <b>162.72</b>   | <b>(7.55)</b>  | <b>375.14</b>     | <b>(12.57)</b> | <b>(32.68)</b> |
| <b>7</b>  | <b>Net Profit / (Loss) for the period / year from continuing operations (5 - 6)</b>             | <b>301.49</b>   | <b>825.39</b>   | <b>(19.17)</b> | <b>1,651.99</b>   | <b>(35.88)</b> | <b>(16.55)</b> |
| <b>8</b>  | <b>Other Comprehensive Profit / (Loss)</b>  |                 |                 |                |                   |                |                |
| a)        | Amount of items that will not be reclassified to Profit or Loss                                 | -               | -               | -              | -                 | -              | -              |
| b)        | Income tax relating to items that will be reclassified to profit or Loss                        | -               | -               | -              | -                 | -              | -              |
| <b>9</b>  | <b>Total Comprehensive Profit/(Loss) for the period / year</b>                                  | <b>301.49</b>   | <b>825.39</b>   | <b>(19.17)</b> | <b>1,651.99</b>   | <b>(35.88)</b> | <b>(16.55)</b> |
| <b>10</b> | <b>Paid - up Equity Share Capital (FV Rs. 10/-)</b>   | <b>510.00</b>   | <b>510.00</b>   | <b>300.00</b>  | <b>510.00</b>     | <b>300.00</b>  |                |
| <b>11</b> | <b>Reserves excluding revaluation reserves as per balance sheet of previous accounting year</b> |                 |                 |                |                   |                |                |
| <b>12</b> | <b>Earnings per Share (EPS)</b>   |                 |                 |                |                   |                |                |
|           | (1) Basic earnings per share in ₹   | <b>0.59</b>     | <b>1.62</b>     | <b>(0.64)</b>  | <b>3.24</b>       | <b>(1.20)</b>  | <b>(0.55)</b>  |
|           | (2) Diluted earnings per share in ₹   | <b>0.59</b>     | <b>1.62</b>     | <b>(0.64)</b>  | <b>3.24</b>       | <b>(1.20)</b>  | <b>(0.55)</b>  |

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 12.02.2026. The Statutory Auditors have carried out a Limited Review for the Nine month ended 31.12.2025.

2. These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.

3. Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.



For Kalind Limited  
(Formerly Known as Arunis Abode Limited)

*(Handwritten Signature)*

Ayush Dharmendrabhai Jasani  
Vice Chairman & Managing Director  
DIN 09842741

Place: Surat  
Date : 12th February, 2026

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**  
**The Board of Directors**  
**Kalind Limited**  
(Formerly known as Arunis Adobe Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kalind Limited (Formerly known as Arunis Adobe Limited)** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the entities mentioned in Annexure I.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
7. One subsidiary, whose unaudited interim financial results and other unaudited financial information include total revenues is 65.50 Lakhs for the quarter ended and Rs. 254.44 Lakhs for the Nine months period ended



(Acquired on 18<sup>th</sup> September, 2025), total net (loss) after tax is Rs. (54.82) Lakhs and total net profit after tax Rs. 81.57 Lakhs, total comprehensive (Loss) of Rs. (54.82) Lakhs for the quarter ended 31<sup>st</sup> December, 2025 and total comprehensive Profit Rs. 81.57 Lakhs for the Nine months period ended on that date respectively as considered in the Statement.

#### Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters described in the basis of Qualified Conclusion paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Basis of Qualified Conclusion

The Company is primarily engaged in providing heavy machinery, including earth-moving equipment, to customers along with operators and fuel. During the year, the Company has also taken certain machinery on hire from third parties. However, the Management has not provided adequate reconciliation, correlation, or supporting documentation establishing a linkage between (a) machinery taken on hire from third parties, (b) machinery deployed in execution of customer contracts, and (c) the corresponding hire income, hire charges, and related expenses recognized during the year.

In the absence of such records and reconciliations, we were unable to obtain sufficient and appropriate audit evidence regarding the occurrence, completeness, accuracy, and allocation of hire income, hire charges, and related expenses. Accordingly, we are unable to determine whether these amounts are free from material misstatement or whether any adjustments may be necessary to the accompanying financial statements.

#### Annexure I - List of entities included in the Audit Report

##### Subsidiary:

1. Prasad Earth Movers Private Limited

**For JMMK & Co.**  
Chartered Accountants  
ICAI Firm Registration No.:  
120459W

*Jitendra Doshi*



**Jitendra Doshi**  
Partner  
Membership No.: 151274

**Place:** Mumbai  
**Date:** 12<sup>th</sup> February, 2026  
**UDIN:** 26151274QMP5YW1310

**Kalind Limited (Formerly known as Arunis Abode Limited)**

Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India  
CIN : L77309GJ1994PLC021759  
Mobile No:-+91 93275 86318 Email:- cs@kalindlimited.com Website :- www.kalindlimited.com

**Statement of Unaudited Consolidated Financial Results for Quarter and Nine Month ended 31 December 2025**

(Amount in Lakh)

| Sr. No.   | Particulars   | Quarter Ended   |                 |                | Nine Months ended |                | Year Ended     |
|-----------|---|-----------------|-----------------|----------------|-------------------|----------------|----------------|
|           |   | 31.12.2025      | 30.09.2025      | 31.12.2024     | 31.12.2025        | 31.12.2024     | 31.03.2025     |
|           |   | Unaudited       | Unaudited       | Unaudited      | Unaudited         | Unaudited      | Audited        |
| <b>1</b>  | <b>INCOMES</b>  |                 |                 |                |                   |                |                |
| a)        | Revenue from operations   | 1508.67         | 1,796.69        | 0.01           | 4,673.16          | 0.04           | 0.01           |
| b)        | Other Income  | 61.87           | 24.11           | 10.74          | 177.27            | 32.46          | 51.59          |
|           | <b>Total Income :</b>   | <b>1570.54</b>  | <b>1,820.80</b> | <b>10.76</b>   | <b>4,850.44</b>   | <b>32.51</b>   | <b>51.60</b>   |
| <b>2</b>  | <b>EXPENSES</b>   |                 |                 |                |                   |                |                |
| a)        | Cost of materials consumed  | 1600.29         | 1,317.05        |                | 3,638.65          |                | -              |
| b)        | Change in inventory of shares   | (709.69)        | (893.27)        |                | (1,602.96)        |                | -              |
| c)        | Employee benefits expense   | 145.37          | 133.01          | 9.95           | 293.41            | 27.45          | 32.92          |
| d)        | Finance costs   | 0.20            | 0.56            | 1.40           | 264.60            | 5.55           | 6.80           |
| e)        | Depreciation and Amortization expense   | 125.76          | 47.94           | 3.44           | 344.35            | 12.52          | 13.13          |
| f)        | Other expenses  | 42.80           | 95.60           | 23.10          | 271.83            | 36.52          | 46.55          |
|           | <b>Total expenses :</b>   | <b>1,204.73</b> | <b>700.89</b>   | <b>37.89</b>   | <b>3,209.90</b>   | <b>82.04</b>   | <b>99.40</b>   |
| <b>3</b>  | <b>Profit/(loss) before exceptional items and tax (1-2)</b>                                     | <b>365.81</b>   | <b>1,119.91</b> | <b>(27.13)</b> | <b>1,640.54</b>   | <b>(49.53)</b> | <b>(47.80)</b> |
| <b>4</b>  | Exceptional Items   |                 |                 |                |                   |                |                |
| <b>5</b>  | <b>Net Profit / (Loss) before tax (3 - 4)</b>   | <b>365.81</b>   | <b>1,119.91</b> | <b>(27.13)</b> | <b>1,640.54</b>   | <b>(49.53)</b> | <b>(47.79)</b> |
| <b>6</b>  | <b>Tax expense</b>  |                 |                 |                |                   |                |                |
|           | Current tax   | 92.07           | 197.20          | -              | 389.31            | -              | -              |
|           | Tax expense / (Excess provision of tax written-back) of earlier years                           |                 |                 | 0.17           |                   |                | 0.29           |
|           | Deferred tax  | 28.18           | -0.52           | (7.72)         | 28.18             |                | (32.84)        |
|           | <b>Total Tax Expenses :</b>   | <b>120.25</b>   | <b>196.68</b>   | <b>(7.55)</b>  | <b>417.49</b>     | <b>-</b>       | <b>(32.55)</b> |
| <b>7</b>  | <b>Net Profit / (Loss) for the period / year from continuing operations (5 - 6)</b>             | <b>245.56</b>   | <b>923.23</b>   | <b>(19.58)</b> | <b>1,223.05</b>   | <b>(49.53)</b> | <b>(15.24)</b> |
| <b>8</b>  | <b>Other Comprehensive Profit / (Loss)</b>  |                 |                 |                |                   |                |                |
| a)        | Amount of items that will not be reclassified to Profit or Loss                                 |                 |                 |                |                   |                |                |
| b)        | Income tax relating to items that will be reclassified to profit or Loss                        |                 |                 |                |                   |                |                |
| <b>9</b>  | <b>Total Comprehensive Profit/(Loss) for the period / year</b>                                  | <b>245.56</b>   | <b>923.23</b>   | <b>(19.58)</b> | <b>1,223.05</b>   | <b>(49.53)</b> | <b>(15.23)</b> |
| <b>10</b> | <b>Paid - up Equity Share Capital (FV Rs. 10/-)</b>   | <b>510.00</b>   | <b>510.00</b>   | <b>300.00</b>  | <b>510.00</b>     | <b>300.00</b>  | <b>300.00</b>  |
| <b>11</b> | <b>Reserves excluding revaluation reserves as per balance sheet of previous accounting year</b> | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>          | <b>-</b>       | <b>-</b>       |
| <b>12</b> | <b>Earnings per Share (EPS)</b>   |                 |                 |                |                   |                |                |
| (1)       | Basic earnings per share in ₹   | 0.48            | 3.08            | (0.65)         | 2.40              | (1.23)         | (0.51)         |
| (2)       | Diluted earnings per share in ₹   | 0.48            | 3.08            | (0.65)         | 2.40              | (1.23)         | (0.51)         |

- Notes:**
- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 12.02.2026. The Statutory Auditors have carried out a Limited Review for the Nine Month ended 31.12.2025.
  - These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.
  - Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.



For Kalind Limited  
(Formerly Known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani  
Vice Chairman & Managing Director  
DIN 09842741

Place: Surat  
Date :12.02.2026