



May 22, 2026

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Mumbai - 400 001
Scrip Code: 526935

Sub: Submission of Revised outcome of Board Meeting dated April 27, 2026 in compliance with the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/ Madam,

With reference to the Outcome of the Board Meeting previously submitted on April 27, 2026 under Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, pertaining to the approval of the Audited Financial Results for the quarter and financial year ended 31st March, 2026 and further letter dated May 7, 2026, we hereby submit the Revised Outcome of the Board Meeting due to clerical error in earlier submission.

You are requested to kindly take the above information on record.

Thanking You,

For Kalind Limited

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

Encl.: a/a



April 27, 2026

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Mumbai - 400 001
Scrip Code: 526935

Sub: Outcome of Board Meeting held on 27 April, 2026 - Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/ Madam,

We refer to our letter dated 21 April 2026 intimating about the meeting of the Board of Directors ("Board") of Kalind Limited ("Company") scheduled to be held on 27th April, 2026. In this regard, we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e. Monday, 27th April, 2026, have, inter-alia, approved the following:

1. **Audited Financial Results (Standalone & Consolidated) for the quarter and financial year ended 31 March 2026.**

We are enclosing herewith the following pursuant to Regulation 30 and 33 read with the applicable provisions of Schedule III and IV of the SEBI Listing Regulations:

i. Audited Financial Results are enclosed as '**Annexure-I**'.

- Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31 March 2026 along with Auditors Report thereon;
- Statement of Assets and Liabilities (Standalone & Consolidated) for the financial year ended 31 March 2026;
- Audited Cash Flow Statement (Standalone & Consolidated) for the financial year ended 31 March 2026;

ii. Declaration of Managing Director on Audit Reports with unmodified opinion pursuant to Regulation 33(3)(d) of SEBI Listing Regulations is enclosed as '**Annexure- II**'.



2. **Re-appointment of Internal Auditor:**

The Board has re-appointed M/s PSSJ & CO. LLP, Chartered Accountants, as the Internal Auditor of the Company for the term of 3 (Three) consecutive financial years effective from FY 2026-2027 to FY 2028-2029 based on the recommendation of the Audit Committee.

Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is provided in '**Annexure III**'.

3. **Appointment of Nodal Officer:**

In accordance with Rule 7(2A) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended from time to time and other applicable provisions, if any, of the Companies Act, 2013 or any other law (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), **Mr. Ayush Dharmendrabhai Jasani, Vice Chairman & Managing Director of the Company** is designated and appointed as Nodal Officer as prescribed under the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.

4. **Authorization of Key Managerial Personnel (KMP) for Determining Materiality of an event/information under Regulation 30(5) of SEBI (LODR) Regulations, 2015**

Pursuant to Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, **Mr. Ayush Dharmendrabhai Jasani, Vice Chairman & Managing Director** is authorized for the purpose of determining materiality of an event or information and making appropriate disclosure to Stock Exchange(s) under various SEBI Rules and Regulations as applicable. Here are the contact details:

Mr. Ayush D. Jasani
 Vice Chairman & Managing Director
 Fourth Floor, Office No. 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat,
 Gujarat, India 395009.
 Email: cs@kalindlimited.com
 Mobile: +91 93275 86318

5. **Review and Updation of Various Policies of the Company**

The following updated policies were approved by the board and will be also available on the website of the company - www.kalindlimited.com :

- i. Archival Policy
- ii. Code of Conduct for Board & Senior Management



- iii. Dividend Distribution Policy
- iv. Familiarisation Programme for Independent Directors
- v. Nomination & Remuneration Policy
- vi. Policy for Preservation of Documents
- vii. Policy on Determination of Materiality of Events
- viii. Policy on Related Party Transactions

The meeting commenced at 8:30 p.m. and concluded at 9:45 p.m.

You are requested to kindly take the above information on record.

Thanking You,

For Kalind Limited



Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

Encl.: a/a



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To the Board of Directors of
Kalind Limited

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of Kalind Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 and 52 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, except for the possible effects of the matter described in the 'Basis for Qualified Opinion' section of our report, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Qualified Opinion

As described in the accompanying financial results, 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 and has undertaken contracts outside India.

However, the Management has not provided us with adequate reconciliation, correlation, or sufficient appropriate audit evidence to establish a clear linkage between (i) machinery taken on hire from third parties, (ii) machinery deployed in execution of customer contracts, including those executed outside India, and (iii) the corresponding hire income, hire charges, and related expenses recognized during the year. Further, in respect of certain overseas contracts, relevant supporting documentation and evidences were not made available to us.

The Company has recognised certain expenses during the year; however, in respect of such expenses, adequate supporting documents, including invoices, agreements and other corroborative evidence, were not made available to us for audit verification.





The Company has not recognized any provision towards gratuity obligation for its employees in accordance with the requirements of Ind AS 19 Employee Benefits. As explained to us, all employees were hired during the year; however, the Company has not carried out an actuarial valuation nor recognized the related current service cost and defined benefit obligation as at the reporting date. In the absence of such valuation and supporting information, we are unable to quantify the impact of this departure on the financial statements.

In the absence of such information and supporting documentation, we were unable to perform necessary audit procedures to satisfy ourselves regarding the completeness, occurrence, accuracy, and cut-off of the related revenue and expenses. Consequently, we are unable to determine whether any adjustments might have been necessary in respect of the aforesaid matters in the standalone financial results for the year ended.

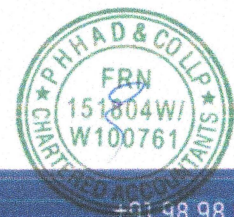
Management's and Board of Directors' Responsibilities for the Statement

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 Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the 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 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 LODR 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 Standalone 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



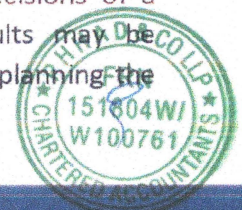


Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high 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.

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 Annual 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 LODR 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual 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 Annual Standalone 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 Matters

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

The figures for the corresponding quarter ended on 31 March 2025 and the figures for comparative the year ended on 31 March 2025 are audited by the predecessor auditor whose Audit Report dated 14 May 2025 expressed an unmodified opinion on the standalone financial results and standalone financial statements. Our opinion is not modified in respect of this matter.

For PHHAD & Co LLP
(Formerly known as D G K T & Co LLP)
Chartered Accountants
ICAI Firm Registration Number: 151804W/W100761

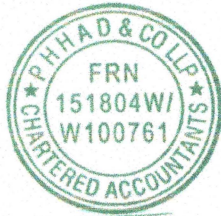
Piyushkumar Gevariya
Partner

M. No. : 190451

UDIN : 26190451RMRHTA1669

Date : 27th April, 2026

Place : Surat



Kalind Limited (Formerly known as Arunis Abode Limited)
Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)
CIN : L77309GJ1994PLC021759
Mo. No.:-+91 93275 86318 Email:- cs@kalindlimited.com Website:- www.kalindlimited.com

Standalone Statement of Assets and Liabilities as at March 31, 2026

(Amount in Lakh)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
ASSETS		
(I) Non-current assets		
Property, Plant and Equipment	4,416.40	0.03
Financial Assets		
Investments	4,917.62	11.59
Income Tax Assets (Net)	-	4.78
Deferred Tax Assets (Net)	2.25	0.05
Non-current assets	9,336.28	16.45
(II) Current assets		
Inventories	624.86	-
Financial Assets		
Trade Receivables	4,122.69	55.00
Cash and Cash Equivalents	675.51	2.71
Bank Balances	-	0.10
Loans	25.00	-
Other Financial Assets	635.13	624.07
Other Current Assets	8,483.17	0.53
Total Current assets	14,566.36	682.41
Assets held for Sale	-	76.74
TOTAL ASSETS	23,902.63	775.60
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	12,189.00	300.00
Other Equity	9,162.45	390.97
Total Equity	21,351.45	690.97
LIABILITIES		
(I) Non-current liabilities		
Financial Liabilities		
Borrowings	977.98	-
Total Non-current liabilities	977.98	-
(II) Current liabilities		
Financial Liabilities		
Borrowings	-	79.50
Trade Payables	608.12	3.45
Other Financial Liabilities	-	1.13
Other Current Liabilities	101.61	0.55
Provisions	863.47	-
Current Tax Liabilities (Net)	-	-
Total Current liabilities	1,573.21	84.63
TOTAL EQUITY AND LIABILITIES	23,902.63	775.60



For Kalind Limited
(Formerly known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 27 April 2026

Kalind Limited (Formerly known as Arunis Abode Limited)

Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)

CIN : L77309GJ1994PLC021759

Mo. No.:+91 93275 86318

Email:- cs@kalindlimited.com

Website:- www.kalindlimited.com

Statement of standalone financial results for the quarter and year ended March 31, 2026

(Amount in Lakh)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited) Refer Note 3	(Unaudited)	(Audited) Refer Note 3	(Audited)	(Audited)
	Revenue					
I	Revenue from Operations	3,031.02	1,490.79	54.97	7,535.64	55.01
II	Other Income	51.69	14.26	15.99	143.07	48.46
III	Total Income (I + II)	3,082.71	1,505.05	70.96	7,678.71	103.47
	IV Expenses					
	Cost of Material Consumed	(592.70)	1,573.18	-	3,017.13	-
	Changes in inventory of share	1,602.96	(709.69)	-	-	-
	Employee benefit expense	125.24	127.49	5.47	389.64	32.92
	Finance Costs	1.19	-	1.25	3.66	6.80
	Depreciation and amortization expense	136.85	55.20	0.61	235.44	13.13
	Other expenses	190.92	38.23	9.40	387.45	44.84
	Total Expenses (IV)	1,464.46	1,084.42	16.73	4,033.32	97.69
V	Profit/ (Loss) before exceptional items and tax (III - IV)	1,618.26	420.63	54.23	3,645.39	5.78
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V - VI)	1,618.26	420.63	54.23	3,645.39	5.78
VIII	Tax Expense					
	Current Tax	555.60	105.87	-	917.47	-
	Taxation relating to earlier years	-	-	-	-	0.17
	Deferred Tax	(15.47)	13.27	(20.10)	(2.20)	(32.84)
	Total Tax Expenses (VIII)	540.13	119.14	(20.10)	915.27	(32.67)
IX	Profit (loss) for the period/ year (VII - VIII)	1,078.13	301.49	74.33	2,730.12	38.45
X	Other comprehensive income (loss)					
	(i) Items that will not be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	-	-	-	-	-
	(i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to statement of profit and loss	-	-	-	-	-
	Total other comprehensive income (loss), net of tax (X)	-	-	-	-	-
XI	Total comprehensive income (loss) for the period/ year (IX + X)	1,078.13	301.49	74.33	2,730.12	38.45
	Earnings per equity share of Rs. 10 each					
	Basic (in Rs.)	1.13	0.59	2.48	2.85	1.28
	Diluted (in Rs.)	1.13	0.59	2.48	2.85	1.28



For Kalind Limited
(Formerly known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat

Date : 27 April 2026

Standalone Statement of Cash flow for the year ended March 31, 2026

Particulars	(Amount in Lakh)	
	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	3,645.39	(49.22)
Adjustments for:		
Depreciation and amortisation expense	235.44	13.13
Finance costs	3.66	6.80
Gain on Financial Instruments at Fair Value through Profit and Loss (net)	-	-
Loss on sale of of property, plant and equipment	-	3.13
Gain on sale of of property, plant and equipment	(33.26)	-
Gain on Business Acquisition	(14.69)	-
Interest income	(57.47)	(40.09)
Dividend income	(0.00)	-
Unbilled Revenue	(200.00)	-
Rent Income	-	(8.37)
Fair Value Gain/ (reversal of fair value gain) on investmnet in OCD	-	12.75
Unrealised foreign exchange gain	(37.64)	-
Net gain on disposal of property, plant and equipment	0.03	-
Operating profit before working capital changes	3,541.45	(61.87)
Change in working capital:		
Securities for Trade	-	0.46
Inventory	(624.86)	-
Trade receivables	(3,867.69)	0.36
Financial assets	(11.06)	5.00
Other current assets	(8,482.64)	1.02
Loans	(25.00)	-
Trade payables	604.67	(9.64)
Borrowing	(79.50)	-
Financial liabilities	(1.13)	1.13
Provision	863.47	-
Other current liabilities	101.06	(3.89)
Cash flows generated from operations	(7,981.22)	(67.43)
Income Tax (Net of Refunds)	4.78	(10.76)
Net cash flows generated from operating activities (A)	(7,976.44)	(78.19)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment and investment property	-	92.25
Gain on Business Acquisition	14.69	-
Purchase of property, plant and equipment and investment property	(4,651.81)	-
Proceeds from sale of / (Purchase of) optionally convertible debentures	-	383.00
Investment in Inter-corporate Deposits	-	(439.51)
Proceeds from sale of / (Purchase of) shares in other companies	-	0.03
Interest received	-	47.70
Proceeds from sale of property held for sale	110.00	-
Proceeds from Other Bank Balance	0.10	8.37
Investment in subsidiaries	(4,917.38)	-
Proceed from sale of Investment	11.59	-
Investment in Share	(0.24)	-
Interest received	57.47	-
Dividend received	0.00	-
Net cash flows generated from / (used in) investing activities (B)	(9,375.58)	91.84
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowing	-	(87.45)
Repayment of ICD	-	-
Proceeds from ICD	-	-
Proceeds from Borrowing	977.98	79.50
Proceeds from Issue of Shares	17,050.50	-
Dividend Paid	-	-
Interest paid	(3.66)	(6.80)
Net cash flows generated from / (used in) financing activities (C)	18,024.82	(14.75)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	672.80	(1.10)
Cash and cash equivalents at the beginning of the year	2.71	3.81
Cash and cash equivalents at the end of the year	675.51	2.71

For Kalind Limited
(Formerly known as Arunis Abode Limited)


Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741



Place : Surat
Date : 27 April 2026



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To the Board of Directors of
Kalind Limited

Report on the audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and annual consolidated financial results of Kalind Limited (the "Holding Company") and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulations 33 and 52 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 the audit reports of the other auditor on separate financial statement of subsidiary, the Statement:

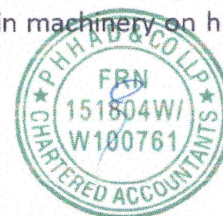
- i. includes the financial results of the following entities:

Name of the Entity	Name of the Entity
Kalind Limited	Parent Company
Prasad Earth Movers Private Limited	Wholly owned Subsidiary Company

- ii. except for the possible effects of the matter described in the 'Basis for Qualified Opinion' section of our report, are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. except for the possible effects of the matter described in the 'Basis for Qualified Opinion' section of our report, gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Qualified Opinion

As described in the accompanying financial results, 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 and has undertaken contracts outside India.





However, the Management has not provided us with adequate reconciliation, correlation, or sufficient appropriate audit evidence to establish a clear linkage between (i) machinery taken on hire from third parties, (ii) machinery deployed in execution of customer contracts, including those executed outside India, and (iii) the corresponding hire income, hire charges, and related expenses recognized during the year. Further, in respect of certain overseas contracts, relevant supporting documentation and evidences were not made available to us.

The Company has recognised certain expenses during the year; however, in respect of such expenses, adequate supporting documents, including invoices, agreements and other corroborative evidence, were not made available to us for audit verification.

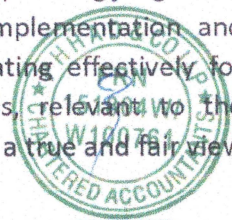
The Company has not recognized any provision towards gratuity obligation for its employees in accordance with the requirements of Ind AS 19 Employee Benefits. As explained to us, all employees were hired during the year; however, the Company has not carried out an actuarial valuation nor recognized the related current service cost and defined benefit obligation as at the reporting date. In the absence of such valuation and supporting information, we are unable to quantify the impact of this departure on the financial statements.

In the absence of such information and supporting documentation, we were unable to perform necessary audit procedures to satisfy ourselves regarding the completeness, occurrence, accuracy, and cut-off of the related revenue and expenses. Consequently, we are unable to determine whether any adjustments might have been necessary in respect of the aforesaid matters in the standalone financial results for the year ended.

Management's and Board of Directors' Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in 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 LODR Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 respective 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 this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 their respective entities or to cease operations, or has no realistic alternative but to do so.

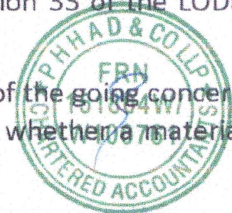
The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the 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 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 Annual 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, 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 LODR 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 Group and joint venture 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 joint venture to cease to continue as a going concern.

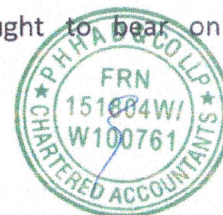
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group and joint venture to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the
- For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual 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 Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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 Matters





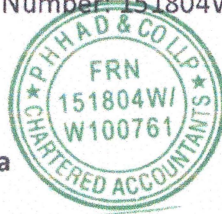
The Statement includes the audited financial results of one subsidiary, whose financial information reflect Group's share of total assets of Rs. 4470.06 Lakhs as at March 31, 2026, Group's share of total revenue of Rs. 448.89 Lakhs, Group's share of total net (loss) after tax of (Rs. 7.37) Lakhs, and Group's share of total comprehensive (loss) of Rs. Nil for the period, and Group's net cash flow of Rs. (89.16) Lakhs for the year ended as on date respectively, as considered in the Statement, which have been audited by the other auditor whose reports on financial information of this entity have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, is based solely on the report of such other auditor and the procedures performed by us are as stated in paragraph above.

Our opinion is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 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. Our report is not modified in respect of this matter.

The figures for the corresponding quarter ended on 31 March 2025 and the figures for comparative the year ended on 31 March 2025 are audited by the predecessor auditor whose Audit Report dated 14 May 2025 expressed an unmodified opinion on the consolidated financial results and consolidated financial statements. Our opinion is not modified in respect of this matter.

For P H H A D & Co LLP
(Formerly known as D G K T & Co LLP)
Chartered Accountants
ICAI Firm Registration Number: 151804W/W100761



Piyushkumar Gevariya
Partner
M. No. : 190451
UDIN : 26190451LSGWWZ7408
Date : 27th April, 2026
Place : Surat

Kalind Limited (Formerly known as Arunis Abode Limited)

Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)

CIN : L77309GJ1994PLC021759

Mo. No.:-+91 93275 86318

Email:- cs@kalindlimited.com

Website:- www.kalindlimited.com

Consolidated Statement of Assets and Liabilities as at March 31, 2026

(Amount in Lakh)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
(I) Non-current assets		
Property, Plant and Equipment	5,078.75	0.03
Goodwill	470.45	0.63
Other Intangible Assets	-	-
Financial Assets		
Investments	0.24	6.48
Other Financial Assets	1,287.86	-
Income Tax Assets (Net)	-	5.06
Deferred Tax Assets (Net)	4.67	0.05
Non-current assets	6,841.98	12.25
(II) Current assets		
Inventories	624.86	-
Trade Receivables	4,933.76	55.00
Cash and Cash Equivalents	76.08	2.78
Bank Balances	675.51	0.10
Loans	1,594.91	-
Other Financial Assets	635.13	624.07
Other Current Assets	8,543.54	1.13
Total Current assets	17,083.79	683.08
Assets held for Sale	-	76.74
TOTAL ASSETS	23,925.77	772.07
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	12,189.00	300.00
Other Equity	9,036.18	387.14
Total Equity	21,225.18	687.14
LIABILITIES		
(I) Non-current liabilities		
Financial Liabilities		
Borrowings	983.58	-
Total Non-current liabilities	983.58	-
(II) Current liabilities		
Financial Liabilities		
Borrowings	-	79.50
Trade Payables	640.90	3.76
Other Financial Liabilities	-	1.13
Other Current Liabilities	189.87	0.54
Provisions	886.23	-
Total Current liabilities	1,717.00	84.93
TOTAL EQUITY AND LIABILITIES	23,925.77	772.07



For Kalind Limited
(Formerly known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat

Date : 27 April 2026

Kalind Limited (Formerly known as Arunis Abode Limited)

Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)

CIN : L77309GJ1994PLC021759

Mo. No.:-+91 93275 86318

Email:- cs@kalindlimited.com

Website:- www.kalindlimited.com

Statement of consolidated financial results for the quarter and year ended March 31, 2026

(Amount in Lakh)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited) Refer Note 3	(Unaudited)	(Audited) Refer Note 3	(Audited)	(Audited)
	Revenue					
I	Revenue from Operations	3,311.37	1,508.67	54.97	7,984.53	55.01
II	Other Income	120.65	61.87	19.13	297.92	51.59
III	Total Income (I + II)	3,432.02	1,570.54	74.10	8,282.46	106.61
	IV Expenses					
	Cost of Material Consumed	(621.53)	1,600.29	-	3,017.13	-
	Changes in inventory	1,602.96	(709.69)	-	-	-
	Employee benefit expense	168.06	145.37	5.47	461.47	32.92
	Finance Costs	(247.28)	0.20	1.25	17.33	6.80
	Depreciation and amortization expense	175.82	125.76	0.61	520.17	13.13
	Other expenses	359.15	42.80	10.02	630.99	46.54
	Total Expenses (IV)	1,437.19	1,204.73	17.36	4,647.09	99.39
V	Profit/ (Loss) before exceptional items and tax (III - IV)	1,994.83	365.81	56.74	3,635.37	7.22
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V - VI)	1,994.83	365.81	56.74	3,635.37	7.22
VIII	Tax Expense					
	Current Tax	568.59	92.07	-	957.90	-
	Taxation relating to earlier years	(52.90)	-	0.12	(52.90)	0.29
	Deferred Tax	(20.56)	28.18	(20.10)	7.62	(32.84)
	Total Tax Expenses (VIII)	495.13	120.25	(19.98)	912.62	(32.56)
IX	Profit (loss) for the period/ year (VII - VIII)	1,499.70	245.56	76.73	2,722.75	39.77
X	Other comprehensive income (loss)					
	(i) Items that will not be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to statement of profit and loss	-	-	-	-	-
	(i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to statement of profit and loss	-	-	-	-	-
	Total other comprehensive income (loss), net of tax (X)	-	-	-	-	-
XI	Total comprehensive income (loss) for the period/ year (IX + X)	1,499.70	245.56	76.73	2,722.75	39.77
	Earnings per equity share of Rs. 10 each					
	Basic (in Rs.)	1.57	0.48	2.56	2.85	1.33
	Diluted (in Rs.)	1.57	0.48	2.56	2.85	1.33

For Kalind Limited
(Formerly known as Arunis Abode Limited)



(Signature)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat

Date : 27 April 2026

Consolidated Statement of Cash flow for the year ended March 31, 2026

(Amount in Lakh)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	3,635.37	(47.79)
Adjustments for:		
Depreciation and amortisation expense	520.18	13.13
Finance costs	17.33	6.80
Loss on sale of property, plant and equipment		3.13
Gain on sale of property, plant and equipment	(33.26)	
Gain on Business Acquisition	(14.69)	
Interest income	(57.47)	(40.09)
Dividend income	(0.00)	-
Unbilled Revenue	(200.00)	
Rent Income		(8.37)
Fair Value Gain/ (reversal of fair value gain) on investment in OCD		12.75
Unrealised foreign exchange gain	(37.64)	
Net gain on disposal of property, plant and equipment	0.03	
Operating profit before working capital changes	3,829.84	(60.45)
Change in working capital:		
Securities for Trade	-	0.46
Inventory	(624.86)	
Trade receivables	(4,053.64)	0.36
Financial assets	1,240.16	5.00
Other current assets	(8,495.75)	1.02
Loans	(25.00)	
Trade payables	621.61	(9.61)
Borrowing	(79.50)	
Financial liabilities	(1.13)	1.13
Provision	863.47	
Other current liabilities	142.08	(3.89)
Cash flows generated from operations	(6,582.71)	(65.98)
Income Tax (Net of Refunds)	25.00	(10.86)
Net cash flows generated from operating activities (A)	(6,557.71)	(76.84)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment and investment property	-	92.25
Gain on Business Acquisition	14.69	-
Purchase of property, plant and equipment and investment property	(4,856.34)	-
Proceeds from sale of / (Purchase of) optionally convertible debentures	-	383.00
Investment in Inter-corporate Deposits		(439.51)
Investment in Others		(2.12)
Proceeds from sale of / (Purchase of) shares in other companies		0.03
Interest received	-	47.70
Proceeds from sale of property held for sale	110.00	-
Proceeds from Other Bank Balance	0.10	8.37
Other Non Current Assets	(1,287.86)	
Investment in subsidiaries	(4,917.38)	
Proceed from sale of Investment	11.59	
Investment in Share	(0.24)	
Interest received	57.47	
Dividend received	0.00	
Net cash flows generated from / (used in) investing activities (B)	(10,867.97)	89.72
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowing	-	(87.46)
Proceeds from ICD	-	-
Proceeds from Borrowing	977.98	79.50
Proceeds from Issue of Shares	17,050.50	-
Issue of Share warrants	(1.83)	
Interest paid	(17.33)	(6.80)
Net cash flows generated from / (used in) financing activities (C)	18,009.32	(14.76)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	583.64	(1.88)
Cash and cash equivalents at the beginning of the year	167.95	4.66
Cash and cash equivalents at the end of the year	751.59	2.78



For Kalind Limited
(Formerly known as Arunis Abode Limited)

(Signature)
Ayush Chandra Mohan Jasani
Vice Chairman & Managing Director
DIN : 09842741

Place : Surat
Date : 27 April 2026

Kalind Limited (Formerly known as Arunis Abode Limited)

Registered and Corporate office : Office No. 404, 4th Floor, White Pearls, Near Galaxy Circle, Pal Gam, Surat - 395009 (Gujarat)

CIN : L77309GJ1994PLC021759

Mo. No.:-+91 93275 86318

Email:- cs@kalindlimited.com

Website:- www.kalindlimited.com

Notes:

1. The consolidated and the standalone financial results for the three months and year ended 31 March 2026 were reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 27 April 2026.
2. During the year, the Company changed its name from Arunis Abode Limited to Kalind Limited pursuant to requisite approvals; the change does not affect its legal status or continuity.
3. Financial results for all the periods presented have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to 31 March 2026 and the unaudited published year-to-date figures up to 31 December 2025 being the date of the end of the third quarter of the financial year which were subjected to a limited review.
5. During the year, the Company issued equity shares through two rights issues to existing shareholders, resulting in an increase in paid-up share capital; proceeds have been utilized for stated business purposes.
6. Pursuant to the rights issues, EPS has been computed/restated in accordance with Ind AS 33, considering the impact on weighted average number of shares.
7. During the year, the Company acquired 100% stake in Prasad Earth Movers Private Limited, thereby making it a wholly owned subsidiary.
8. Revenue for the year ended March 31, 2026 includes unbilled revenue of Rs.200.00 lakh. Such revenue represents services rendered but not yet billed as at the reporting date.
9. Previous periods figures are re-arranged / re-grouped wherever considered necessary to conform to the presentation of current period.



Place : Surat

Date : 27 April 2026

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

A handwritten signature in purple ink, appearing to read "Ayush", is written over a set of horizontal lines.

**Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN : 09842741**



'Annexure II'

Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

I, Ayush Dharmendrabhai Jasani, Vice Chairman & Managing Director of Kalind Limited having registered office at Fourth Floor, Office No. 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat, Gujarat, India 395009, hereby declare that M/s. D G K T & CO LLP, Chartered Accountants, (Firm Registration No. 151804W/W100761), Statutory Auditors of the Company have issued Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone & Consolidated) for the quarter and financial year ended on 31 March 2026.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations.

I request you to kindly take on record the same.

Thanking You,

For Kalind Limited



Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

Surat
April 27, 2026



'Annexure III'

Details of Internal Auditor

Sr. No.	Details of Event	Information of such event(s)
1.	Name of Auditor	M/s PSSJ & CO. LLP
2.	Reason for Change: Reappointment	Pursuant to the provision of Section 138 of the Companies Act, 2013 and rules made thereunder read with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the extent applicable, M/s PSSJ & CO. LLP, Chartered Accountants, FRN 117359W/W100966, has been appointed as the Internal Auditor of the Company for the term of 3 (Three) consecutive financial years from FY 2026-2027 to FY 2028-2029 effective from the closure of business hours on April 27, 2026.
3.	Date of reappointment & term of re-appointment	Date of appointment: April 27, 2026 Term of appointment: M/s PSSJ & CO. LLP, Chartered Accountants, FRN 117359W/W100966 has been appointed as the Internal Auditors of the Company for the term of 3 (Three) consecutive financial years effective from FY 2026-27 to FY 2028-29.
4.	Brief profile (in case of appointment);	M/s PSSJ & CO. LLP, Chartered Accountants, FRN 117359W/W100966 is a CA firm with expertise in Statutory Audit, Tax Audit, Management Audit & Process Review, GST Audit & Compliance, Internal Audit, Due Diligence, Forensic Audit and Limited Review & Certification.



May 7, 2026

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Mumbai - 400 001
Scrip Code: 526935

Subject: Submission of Statement on Impact of Audit Qualification for Financial Year ended March 31, 2026

Dear Sir/ Madam,

Ref: Board Meeting Outcome dated 27.04.2026

This is with reference to the outcome of the Board Meeting dated 27.04.2026 submitted by the Company on 27.04.2026 and your communication dated 30.04.2026 in relation to the Financial Results submitted under Regulation 33/52 of the SEBI (LODR) Regulations, 2015 for the financial year ended March 31, 2026, wherein the Statement on Impact of Audit Qualifications for both the Standalone and Consolidated Financial Statements was inadvertently not submitted.

In this regard, please find enclosed the Statement on Impact of Audit Qualifications for both the Standalone and Consolidated Financial Results for the financial year ended March 31, 2026, in compliance with the applicable SEBI Circulars and regulatory requirements.

The aforesaid disclosure has also been uploaded on the BSE Listing Portal in PDF/XBRL format, as applicable.

We request you to kindly take the same on record and treat the aforesaid discrepancy as duly complied with and resolved.










Thanking You,

For Kalind Limited

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

Encl.: a/a

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)				
I.	SI No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs in lacs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs in lacs)
	1.	Turnover / Total income (including other income)	7,678.71	7,678.71
	2.	Total Expenditure (including tax expenses)	4,948.59	4,948.59
	3.	Net Profit / (Loss)	2,730.12	2,730.12
	4.	Earnings Per Share	2.85	2.85
	5.	Total Assets	23,847.63	23,847.63
	6.	Total Liabilities	2,551.19	2,551.19
	7.	Net Worth	21,296.44	21,296.44
	8.	Any other financial item(s)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit (as reproduced from the audit report):			
	<p>As described in the accompanying financial results, 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 and has undertaken contracts outside India.</p> <p>However, the Management has not provided us with adequate reconciliation, correlation, or sufficient appropriate audit evidence to establish a clear linkage between (i) machinery taken on hire from third parties, (ii) machinery deployed in execution of customer contracts, including those executed outside India, and (iii) the corresponding hire income, hire charges, and related expenses recognized during the year. Further, in respect of certain overseas contracts, relevant supporting documentation and evidences were not made available to us.</p> <p>The Company has recognised certain expenses during the year; however, in respect of such expenses, adequate supporting documents, including invoices, agreements and other corroborative evidence, were not made available to us for audit verification.</p> <p>The Company has not recognized any provision towards gratuity obligation for its employees in accordance with the requirements of Ind AS 19 Employee Benefits. As explained to us, all employees were hired during the year; however, the Company has not carried out an actuarial valuation nor recognized the related current service cost and defined benefit obligation as at the reporting date. In the absence of such valuation and supporting information, we are unable to quantify the impact of this departure on the financial statements.</p>			
	b. Type of Audit Qualification: Qualified Opinion			
	c. Frequency of qualification: Appear first time in Annual Audit			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification:			

	<p>The Management respectfully submits that the above audit qualifications are primarily procedural and documentation-related in nature and do not arise from any fundamental weakness in the underlying business operations or financial integrity of the Company.</p> <p>With respect to the observations regarding reconciliation and linkage between machinery taken on hire, deployment in contracts (including overseas contracts), and the corresponding revenue and expenses, the Management confirms that all such transactions are duly recorded in the books of account based on internally validated records, contractual arrangements, and operational data maintained in the normal course of business. The inability to present fully reconciled documentation during the course of audit was primarily due to the dispersed nature of operations, involvement of multiple project sites (including overseas locations), and timing constraints in consolidation of records. The relevant supporting documents and reconciliations were under compilation during the audit and have since been substantially organized and are available as on date. The Management believes that these are timing and collation matters and do not indicate any material misstatement.</p> <p>In relation to certain expenses where supporting documents were not readily available during the audit, the Management affirms that such expenses are genuine, incurred wholly and exclusively for business purposes, and have been appropriately recorded based on internal approvals and controls. The supporting documents were in the process of compilation during the audit and have now been substantially collated and are available for verification. No material adjustments are expected to arise on this account.</p> <p>Regarding the non-recognition of gratuity obligation, the Management submits that since the workforce was substantially inducted during the year, the defined benefit obligation as at the reporting date is not expected to be material. The Company is in the process of obtaining an actuarial valuation, and any impact, if required, will be recognized in subsequent financial statements. Based on a preliminary internal assessment, the potential impact is not expected to be material to the financial results.</p> <p>In view of the above, the Management believes that the overall impact of the aforesaid qualifications, individually and collectively, is not material to the financial statements and does not affect the true and fair view of the financial position and performance of the Company.</p> <p>The Company has appointed CFO during the quarter to improve the compilation and to maintain supporting documents and backup papers.</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: Impact of audit qualification cannot be quantified.</p> <p>(iii) Auditors' Comments on (i) or (ii) above: Not Applicable</p>								
III	Signatories:								
	<table border="1"> <tr> <td data-bbox="277 1570 908 1664">CEO/Managing Director</td> <td data-bbox="908 1570 1414 1664"></td> </tr> <tr> <td data-bbox="277 1664 908 1738">CFO</td> <td data-bbox="908 1664 1414 1738"></td> </tr> <tr> <td data-bbox="277 1738 908 1827">Audit Committee Chairman</td> <td data-bbox="908 1738 1414 1827">Payal Bafna</td> </tr> <tr> <td data-bbox="277 1827 908 1926">Statutory Auditor</td> <td data-bbox="908 1827 1414 1926"></td> </tr> </table>	CEO/Managing Director		CFO		Audit Committee Chairman	Payal Bafna	Statutory Auditor	
CEO/Managing Director									
CFO									
Audit Committee Chairman	Payal Bafna								
Statutory Auditor									
	<table border="1"> <tr> <td data-bbox="277 1926 908 1971">Place: Surat</td> <td data-bbox="908 1926 1414 1971"></td> </tr> <tr> <td data-bbox="277 1971 908 2016">Date: 27 April, 2026</td> <td data-bbox="908 1971 1414 2016"></td> </tr> </table>	Place: Surat		Date: 27 April, 2026					
Place: Surat									
Date: 27 April, 2026									

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I	SI No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs in lacs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs in lacs)
	1.	Turnover / Total income (including other income)	8,282.46	8,282.46
	2.	Total Expenditure (including tax expenses)	5,559.71	5,559.71
	3.	Net Profit / (Loss)	2,722.75	2,722.75
	4.	Earnings Per Share	2.85	2.85
	5.	Total Assets	23,870.77	23,870.77
	6.	Total Liabilities	2,700.59	2,700.59
	7.	Net Worth	21,170.18	21,170.18
	8.	Any other financial item(s)	-	-
II	Audit Qualification (each audit qualification separately):			
	a. Details of Audit (as reproduced from the audit report):			
	<p>As described in the accompanying financial results, 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 and has undertaken contracts outside India.</p> <p>However, the Management has not provided us with adequate reconciliation, correlation, or sufficient appropriate audit evidence to establish a clear linkage between (i) machinery taken on hire from third parties, (ii) machinery deployed in execution of customer contracts, including those executed outside India, and (iii) the corresponding hire income, hire charges, and related expenses recognized during the year. Further, in respect of certain overseas contracts, relevant supporting documentation and evidences were not made available to us.</p> <p>The Company has recognised certain expenses during the year; however, in respect of such expenses, adequate supporting documents, including invoices, agreements and other corroborative evidence, were not made available to us for audit verification.</p> <p>The Company has not recognized any provision towards gratuity obligation for its employees in accordance with the requirements of Ind AS 19 Employee Benefits. As explained to us, all employees were hired during the year; however, the Company has not carried out an actuarial valuation nor recognized the related current service cost and defined benefit obligation as at the reporting date. In the absence of such valuation and supporting information, we are unable to quantify the impact of this departure on the financial statements.</p>			
	b. Type of Audit Qualification: Qualified Opinion			
	c. Frequency of qualification: Appear first time in Annual Audit			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:			

(i) Management's estimation on the impact of audit qualification:

The Management respectfully submits that the above audit qualifications are primarily procedural and documentation-related in nature and do not arise from any fundamental weakness in the underlying business operations or financial integrity of the Company.

With respect to the observations regarding reconciliation and linkage between machinery taken on hire, deployment in contracts (including overseas contracts), and the corresponding revenue and expenses, the Management confirms that all such transactions are duly recorded in the books of account based on internally validated records, contractual arrangements, and operational data maintained in the normal course of business. The inability to present fully reconciled documentation during the course of audit was primarily due to the dispersed nature of operations, involvement of multiple project sites (including overseas locations), and timing constraints in consolidation of records. The relevant supporting documents and reconciliations were under compilation during the audit and have since been substantially organized and are available as on date. The Management believes that these are timing and collation matters and do not indicate any material misstatement.

In relation to certain expenses where supporting documents were not readily available during the audit, the Management affirms that such expenses are genuine, incurred wholly and exclusively for business purposes, and have been appropriately recorded based on internal approvals and controls. The supporting documents were in the process of compilation during the audit and have now been substantially collated and are available for verification. No material adjustments are expected to arise on this account.

Regarding the non-recognition of gratuity obligation, the Management submits that since the workforce was substantially inducted during the year, the defined benefit obligation as at the reporting date is not expected to be material. The Company is in the process of obtaining an actuarial valuation, and any impact, if required, will be recognized in subsequent financial statements. Based on a preliminary internal assessment, the potential impact is not expected to be material to the financial results.


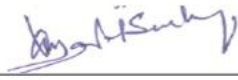

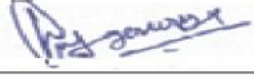
In view of the above, the Management believes that the overall impact of the aforesaid qualifications, individually and collectively, is not material to the financial statements and does not affect the true and fair view of the financial position and performance of the Company.

The Company has appointed CFO during the quarter to improve the compilation and to maintain supporting documents and backup papers.

(ii) If management is unable to estimate the impact, reasons for the same:

Impact of audit qualification cannot be quantified.

(iii) Auditors' Comments on (i) or (ii) above: Not Applicable

III Signatories:	
CEO/Managing Director	
CFO	
Audit Committee Chairman	
Statutory Auditor	
Place: Surat Date: 27 April, 2026	