



Date: February 12, 2026

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

Dear Sir,

Subject: Outcome of Board Meeting held today i.e 12th February, 2026.

Ref: Reg.30 read with Reg.33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

BSE Scrip ID: 526935 ISIN No. INE377D01018.

With reference to above captioned subject matter and pursuant Reg.30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting today i.e. Thursday the 12th February, 2026, which started at 07:30 p.m. and concluded at 09:05 p.m., through Audio Video Conferencing inter alia transacted the following businesses:

1. Approved Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2025 along with Limited Review Report on the said results from Statutory Auditors of the Company;
2. Considered and approved the resignation of M/s. Mishra Karwa & Co., Chartered Accountants (Firm Registration No. 127711W) as the Joint Statutory Auditors of the Company.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ("Master Circular") is annexed as "**Annexure – A**".



A copy of the resignation letter along with the information to be obtained by the Company from the auditors for resignation as required by SEBI Master Circular duly received from M/s. Mishra Karwa & Co., Chartered Accountants (Firm Registration No. 127711W), is enclosed as **"Annexure – B"**.

It is further brought to the notice of all concerned that the pursuant to applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, and the Company's Code of Conduct, the Trading Window shall remain closed till the end of 48 hours from conclusion of the Board meeting/ making the results public.

The aforementioned information is also being made available on the Company's website at 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)

A handwritten signature in black ink, appearing to read 'Poonam', with a horizontal line underneath.

COMPANY SECRETARY AND COMPLIANCE OFFICER
POONAM KHEMKA



DETAILS REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III, PART A OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SEBI CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024.

Sr. No.	Particulars	Details
1.	Name of the Company	M/s. Kalind Limited (Formerly Known as Arunis Abode Limited)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Resignation of M/s. Mishra Karwa & Co., Chartered Accountants as Statutory Auditor of the Company. For reason of resignation, kindly refer to the resignation letter dated February 11, 2026 received from M/s. Mishra Karwa & Co., Chartered Accountants, annexed as Annexure – B.
3.	Date of appointment/re- appointment/cessation (as applicable) C term of appointment/re- appointment;	February 11, 2026
4.	Brief profile (in case of appointment)	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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 31st December, 2025 and the year to date from 1st April 2025 to 31st 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.

The ICAI UDIN portal was not accessible due to technical issues/maintenance activities at the time of issuance of the Limited Review Report (LRR). Consequently, the UDIN could not be generated at that time.

Accordingly, this Limited Review Report is being issued without mentioning the UDIN. A revised report incorporating the generated UDIN will be issued once the ICAI UDIN portal becomes fully functional and accessible.

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



Jitendra Doshi
Partner
Membership No. 151274
UDIN:

Place: Mumbai
Date: 12th 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
1	INCOMES						
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
	Total Income :	1505.05	1,683.14	10.76	4,596.00	32.51	48.48
2	EXPENSES						
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
	Total expenses :	1,084.42	695.03	37.49	2,568.87	80.96	97.70
3	Profit/(loss) before exceptional items and tax (1-2)	420.63	988.11	(26.73)	2,027.13	(48.45)	(49.22)
4	Exceptional Items						
5	Net Profit / (Loss) before tax [3 - 4]	420.63	988.11	(26.73)	2,027.13	(48.45)	(49.22)
6	Tax expense						
	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)
	Total Tax Expenses :	119.14	162.72	(7.55)	375.14	(12.57)	(32.68)
7	Net Profit / (Loss) for the period / year from continuing operations (5 - 6)	301.49	825.39	(19.17)	1,651.99	(35.88)	(16.55)
8	Other Comprehensive Profit / (Loss)						
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	-	-	-	-	-	-
9	Total Comprehensive Profit/(Loss) for the period / year	301.49	825.39	(19.17)	1,651.99	(35.88)	(16.55)
10	Paid - up Equity Share Capital (FV Rs. 10/-)	510.00	510.00	300.00	510.00	300.00	
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						
12	Earnings per Share (EPS)						
	(1) Basic earnings per share in ₹	0.59	1.62	(0.64)	3.24	(1.20)	(0.55)
	(2) Diluted earnings per share in ₹	0.59	1.62	(0.64)	3.24	(1.20)	(0.55)

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 18th 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 31st 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.

The ICAI UDIN portal was not accessible due to technical issues/maintenance activities at the time of issuance of the Limited Review Report (LRR). Consequently, the UDIN could not be generated at that time.

Accordingly, this Limited Review Report is being issued without mentioning the UDIN. A revised report incorporating the generated UDIN will be issued once the ICAI UDIN portal becomes fully functional and accessible.

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
Partner
Membership No.: 151274



Place: Mumbai
Date: 12th February, 2026
UDIN :

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
1	INCOMES						
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
	Total Income :	1570.54	1,820.80	10.76	4,850.44	32.51	51.60
2	EXPENSES						
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
	Total expenses :	1,204.73	700.89	37.89	3,209.90	82.04	99.40
3	Profit/(loss) before exceptional items and tax (1-2)	365.81	1,119.91	(27.13)	1,640.54	(49.53)	(47.80)
4	Exceptional Items						
5	Net Profit / (Loss) before tax (3 - 4)	365.81	1,119.91	(27.13)	1,640.54	(49.53)	(47.79)
6	Tax expense						
	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)
	Total Tax Expenses :	120.25	196.68	(7.55)	417.49	-	(32.55)
7	Net Profit / (Loss) for the period / year from continuing operations (5 - 6)	245.56	923.23	(19.58)	1,223.05	(49.53)	(15.24)
8	Other Comprehensive Profit / (Loss)						
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						
9	Total Comprehensive Profit/(Loss) for the period / year	245.56	923.23	(19.58)	1,223.05	(49.53)	(15.23)
10	Paid - up Equity Share Capital (FV Rs. 10/-)	510.00	510.00	300.00	510.00	300.00	300.00
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
12	Earnings per Share (EPS)						
(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

Date: 11.02.2026

To
The Board of Directors,
Kalind Limited (Formerly known as Arunis Abode Limited),
Fourth Floor, Office No. 404, White Pearls,
Near Galaxy Circle, Pal Gam, Surat, Gujarat

Subject: Resignation as Joint Statutory Auditor

Dear Sir/Madam,

We refer to the meeting of the Board of Directors held on 27 December 2025, wherein our firm was appointed as Joint Statutory Auditor of the Company, subject to the approval of the shareholders.

Due to pre-existing professional commitments and consequent constraints on our resources, we regret our inability to devote adequate time and attention required for conducting the audit of a listed entity. Accordingly, we hereby tender our resignation as Joint Statutory Auditor of the Company with immediate effect.

We confirm that there are no other material reasons for our resignation apart from those stated above. Further, we confirm that there are no disagreements with the management of the Company on any matter relating to financial statements, audit procedures, or reporting, and that no information has been withheld from us.

Kindly take the same on record and arrange to comply with the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We place on record our appreciation for the cooperation extended by the management.

Thanking you.

Yours faithfully,

For **MISHRA KARWA & CO.**
Chartered Accountants
Firm Registration No.: 127711W



CA MAYANK KARWA
Partner
Membership No.: 624145



Place: SURAT

SURAT

Office No. 104, Good Luck Textile Market
Ring Road, Surat - 395002
☎ 9512588839 ✉ camayankkarwa@gmail.com

THANE

Office No. 30, Sonam Pushpanjali CHSL
Mira Bhayander Road, Thane - 401107
☎ 9021598012 ✉ mishrakarwacompany@gmail.com