



Limited Review Report to  
The Board of Directors  
Kirti Industrial Company Limited

We have reviewed the accompanying Consolidated Statement of Unaudited Financial Results (the "Statement") of Kirti Industrial Company Limited('the Company') for the quarter ended 31<sup>st</sup> December, 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's Management, has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") 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. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S JAYKISHAN  
Chartered Accountants  
Firm Registration number: 309005E

CA YOGESH GUPTA  
Partner  
Membership No. : 060539



Place : Kolkata  
Date : 11.02.2026  
UDIN : 260609391UXPAN1721

## KIRTI INDUSTRIAL COMPANY LIMITED

CIN: L70101WB1983PLC035984

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December, 2025

(Amount in Rs.'000)

S.N	Particulars	3 Months ended 31-12-2025	Preceding 3 Months ended 30-09-2025	Corresponding 3 Months ended 31-12-2024	Year to date figures for the period ended 31-12-2025	Previous Year ended 31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	-	-	-	-	5,101.50
II	Other income	866.08	900.12	930.44	2,652.97	5,729.39
III	Total Income ( I + II )	866.08	900.12	930.44	2,652.97	10,830.88
IV	Expenses					
	Change in inventories of stock-in-trade	-	-	-	-	603.60
	Employee benefits expenses	175.64	120.00	84.00	415.64	445.50
	Depreciation and amortization expenses	40.99	40.99	58.58	122.97	163.97
	Other expenses	869.74	971.69	367.28	2,419.52	2,001.76
	Total expenses	1,086.37	1,132.68	509.86	2,958.14	3,214.82
V	Profit/(Loss) before tax ( III- IV )	(220.29)	(232.56)	420.58	(305.16)	7,616.06
VI	Less: Tax expenses :					
	Current tax	-	-	-	(36.92)	(1,540.13)
	Income Tax for earlier year	-	-	-	-	(6.48)
	Deferred tax	-	-	-	-	(7.39)
	MAT credit entitlement/(utilized)	-	-	-	-	-
VII	Profit/(Loss) for the year (V-VI)	(220.29)	(232.56)	420.58	(342.09)	6,062.06
VIII	Other Comprehensive Income/(Expenses) (OCI)					
	Item that will not be reclassified to Profit or Loss					
	Net(loss)/gain on FVTOCI equity securities	-	-	-	-	39,121.76
	Less: Income Tax effect thereof	-	-	-	-	(10,171.66)
	Other Comprehensive Income/(Expenses) (OCI) , net of taxes	-	-	-	-	28,950.10
IX	Total Comprehensive Income /(Loss) for the year (VII + VIII )	(220.29)	(232.56)	420.58	(342.09)	35,012.17
X	Earnings per equity share [nominal value Rs 10 per share]					
	Basic (Rs)	(0.89)	(0.94)	1.70	(1.38)	24.44
	Diluted (Rs)	(0.89)	(0.94)	1.70	(1.38)	24.44

## Notes:

- 1 EPS has been calculated on the basis of weighted average number of shares.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11.02.2026
- 3 The classification/ disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act, 2013.
- 4 Previous Period's figures have been regrouped or rearranged wherever necessary.

For and on behalf of the Board of Directors  
Kirti Industrial Company Limited  
For KIRTI INDUSTRIAL COMPANY LTD.



*Alok Gupta*  
Director  
ALOK GUPTA  
DIRECTOR  
DIN: 00781993

*Chandan Kumar Choubey*  
CHANDAN KUMAR CHOUBEY  
CHIEF FINANCIAL OFFICER

Place: Kolkata  
Date: 11.02.2026

**KIRTI INDUSTRIAL COMPANY LIMITED**  
CIN: L70101WB1983PLC035984  
**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December, 2025**

(Amount in Rs.'000)

S.N	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Year to date figures for the period ended	Previous Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	-	-	-	-	5,101.50
II	Other income	866.08	900.12	930.44	2,652.97	5,729.39
III	<b>Total Income ( I + II )</b>	<b>866.08</b>	<b>900.12</b>	<b>930.44</b>	<b>2,652.97</b>	<b>10,830.88</b>
IV	<b>Expenses</b>					<b>603.60</b>
	Change in inventories of stock-in-trade	-	-	-	-	445.50
	Employee benefits expenses	175.64	120.00	84.00	415.64	163.97
	Depreciation and amortization expenses	40.99	40.99	58.58	122.97	2,001.76
	Other expenses	869.74	971.69	367.28	2,419.52	3,214.82
	<b>Total expenses</b>	<b>1,086.37</b>	<b>1,132.68</b>	<b>509.86</b>	<b>2,958.14</b>	<b>7,616.06</b>
V	<b>Profit/(Loss) before tax ( III- IV )</b>	<b>(220.29)</b>	<b>(232.56)</b>	<b>420.58</b>	<b>(305.16)</b>	<b>-</b>
VI	Share of profit / (loss) in associate	(72.29)	-	-	(72.29)	-
VII	<b>Less: Tax expenses :</b>				(36.92)	(1,540.13)
	Current tax	-	-	-	-	(6.48)
	Income Tax for earlier year	-	-	-	-	(7.39)
	Deferred tax	-	-	-	-	-
	MAT credit entitlement/(utilized)	(292.58)	(232.56)	420.58	(414.38)	6,062.06
VIII	<b>Profit/(Loss) for the year (V-VI)</b>	<b>(292.58)</b>	<b>(232.56)</b>	<b>420.58</b>	<b>(414.38)</b>	<b>-</b>
IX	<b>Other Comprehensive Income/(Expenses) (OCI)</b>					
	Item that will not be reclassified to Profit or Loss	-	-	-	-	39,121.76
	Net(loss)/gain on FVTOCI equity securities	-	-	-	-	(10,171.66)
	Less: Income Tax effect thereof	-	-	-	-	28,950.10
	<b>Other Comprehensive Income/(Expenses) (OCI) , net of taxes</b>	<b>(292.58)</b>	<b>(232.56)</b>	<b>420.58</b>	<b>(414.38)</b>	<b>35,012.17</b>
X	<b>Total Comprehensive Income /(Loss) for the year (VII + VIII)</b>	<b>(292.58)</b>	<b>(232.56)</b>	<b>420.58</b>	<b>(414.38)</b>	<b>35,012.17</b>
XI	<b>Earnings per equity share [nominal value Rs 10 per share]</b>					
	Basic (Rs)	(1.18)	(0.94)	1.70	(1.67)	24.44
	Diluted (Rs)	(1.18)	(0.94)	1.70	(1.67)	24.44

**Notes:**

- 1 EPS has been calculated on the basis of weighted average number of shares.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11.02.2026.
- 3 The classification/ disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act, 2013.
- 4 Previous Period's figures have been regrouped or rearranged wherever necessary.

For and on behalf of the Board of Directors  
Kirti Industrial Company Limited  
**For KIRTI INDUSTRIAL COMPANY LTD.**



*(Signature)*  
Director

ALOK GUPTA  
DIRECTOR  
DIN: 00781993

*(Signature)*  
CHANDAN KUMAR CROUBEY  
CHIEF FINANCIAL OFFICER

Place: Kolkata  
Date: 11.02.2026