S JAYKISHAN
CHARTERED ACCOUNTANTS

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12, Ho-chi-minh Sarani, Kolkata - 700 071
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Limited Review Report to
The Board of Directors
Kirti Industrial Company Limited

We have reviewed the accompanying Standalone Statement of Audited Financial Results (the "Statement") of Kirti Industrial Company Limited('the Company') for the quarter ended 31st March, 2026 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 Section133 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

S JAYKISHAN Kolkata Chartered Accountants

CA YOGESH GUPTA
Partner
Membership No. : 060539

Place : Kolkata
Date : 30.05.2026
UDIN : 26060539POPTPT6714.

KIRTI INDUSTRIAL COMPANY LIMITED
CIN:L70101WB1983PLC035984
STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Amount in Rs '000)

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	684.68	783.36
(b) Investment Property	1,272.67	1,331.86
(c) Financial assets :		
(i) Investments	2,15,374.13	1,97,708.27
(ii) Other Financial assets	15.21	15.21
Total Non-Current Assets	**2,17,346.69**	**1,99,838.70**
Current Assets		
(a) Inventories	1,073.74	1,073.74
(b) Financial assets:		
(i) Investments	7,343.76	5,879.28
(ii) Cash and cash equivalents	107.95	419.08
(iii) Other Financial assets	57.23	57.23
(c) Other Current Assets	2,518.35	3,264.43
Total Current Assets	**11,101.04**	**10,693.75**
Total Assets	**2,28,447.73**	**2,10,532.45**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	2,480.00	2,480.00
(b) Other Equity	1,73,333.22	1,60,215.39
Total Equity	**1,75,813.22**	**1,62,695.39**
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities:		
(i) Other financial Liabilities	600.00	600.00
(b) Deferred tax liabilities (net)	49,409.44	44,775.33
Total Non-Current Liabilities	**50,009.44**	**45,375.33**
Current liabilities		
(a) Financial liabilities:		
(i) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	401.18	387.36
(b) Provisions	2,052.72	2,052.72
(c) Other current liabilities	171.17	21.64
Total Current Liabilities	**2,625.07**	**2,461.73**
Total Equity and Liabilities	**2,28,447.73**	**2,10,532.45**

As per our report of even date attached

For S.Jaykishan
Chartered Accountants
FRN: 309005E

Y. Gupta
(Partner)
Membership. No. :060539

S JAYKISHAN Kolkata Chartered Accountants

Place: Kolkata
Date: 30/05/2026
UDIN:- 26060539POPTPT6714

For and on behalf of the Board of Directors
Kirti Industrial Company Limited

For KIRTI INDUSTRIAL COMPANY LTD.

Director

ALOK GUPTA
DIRECTOR
DIN: 00781993

CHANDAN KUMAR CHOUBEY
CHIEF FINANCIAL OFFICER

KIRTI INDUSTRIAL COMPANY LIMITED
CIN:L70101WB1983PLC035984
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March,2026

(Amount in Rs.'000)

S.N	Particulars	3 Months ended 31-03-2026	3 Months ended 31-12-2025	Corresponding 3 Months ended 31-03-2025	Year to date figures for the period ended 31-03-2026	Previous Year ended 31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	-	-	-	-	5,101.50
II	Other income	952.23	866.08	733.25	3,605.21	5,729.39
III	**Total Income (I + II)**	952.23	866.08	733.25	3,605.21	10,830.88
IV	**Expenses**					
	Change in inventories of stock-in-trade	-	-		-	603.60
	Employee benefits expenses	204.74	175.64	156.00	620.38	445.50
	Depreciation and amortization expenses	34.90	40.99	40.99	157.87	163.97
	Other expenses	449.89	869.74	684.24	2,869.41	2,001.76
	Total expenses	689.53	1,086.37	881.23	3,647.66	3,214.82
V	**Profit/(Loss) before tax (III- IV)**	**262.70**	**(220.29)**	**(147.98)**	**(42.46)**	**7,616.06**
VI	**Less: Tax expenses :**					
	Current tax	36.92	-	(1,540.13)	-	(1,540.13)
	Income Tax for earlier year	-	-	(6.48)	-	(6.48)
	Deferred tax	(7.57)	-	(7.39)	(7.57)	(7.39)
	MAT credit entitlement/(utilized)	-	-	-	-	-
VII	**Profit/(Loss) for the year (V-VI)**	**292.06**	**(220.29)**	**(1,701.98)**	**(50.02)**	**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	**17,794.39**	-	**39,121.76**	**17,794.39**	**39,121.76**
	Less: Income Tax effect thereof	**(4,626.54)**	-	**(10,171.66)**	**(4,626.54)**	**(10,171.66)**
	Other Comprehensive Income/(Expenses) (OCI) , net of taxes	**13,167.85**		**28,950.10**	**13,167.85**	**28,950.10**
IX	**Total Comprehensive Income /(Loss) for the year (VII + VIII)**	**13,459.90**	**(220.29)**	**27,248.12**	**13,117.82**	**35,012.17**
X	**Earnings per equity share [nominal value Rs 10 per share]**					
	Basic (Rs)	1.18	(0.89)	(6.86)	(0.20)	24.44
	Diluted (Rs)	1.18	(0.89)	(6.86)	(0.20)	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 30.05.2026 .
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 KIRTI INDUSTRIAL COMPANY LTD.

Director

For and on behalf of the Board of Directors
Kirti Industrial Company Limited

ALOK GUPTA
DIRECTOR
DIN: 00781993

CHANDAN KUMAR CHOUBEY
CHIEF FINANCIAL OFFICER

JAYKISHAN Chartered Accountants Kolkata

Place: Kolkata
Date: 30/05/2026