



KUNSTSTOFFE INDUSTRIES LIMITED

CIN: L65910DD1985PLC010032

Manufacturers of: Spiral HDPE/PP Pipes, Tanks & Chemical Vessels

Regd. Office: Airport Road, Kadaiya Village, Nani Daman, Daman and Diu, India, 396210.
Tel: (0260) 2221858 Website: www.kunststoffeindia.com Email: kunststoffe@kunststoffeindia.com

Date: 14th May, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref: Scrip Code - 523594 -Kunststoffe Industries Limited

Sub.: Revised Outcome of Board Meeting - Submission of Standalone Audited Financial results for 4th quarter and twelve months ended 31st March, 2026.

Dear Sir/Madam,

With reference to the Outcome of the Board Meeting submitted earlier by the Company on 14th May, 2026 we wish to inform you that due to an inadvertent error, the Statement of Assets and Liabilities attached therein was incorrectly uploaded.

Accordingly, the Company is hereby submitting the revised Outcome of the Board Meeting along with the corrected Statement of Assets and Liabilities.

We clarify that there is no change in the Financial Results approved by the Board, except correction of the aforesaid statement.

Kindly take the above on record.

Thanking you,

Yours faithfully,

For **Kunststoffe Industries Limited**

Padmini Ravindran
Company Secretary & Compliance Officer
Membership No - F5134
Encl:



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Date: 14th May, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref: Scrip Code - 523594 -Kunststoffe Industries Limited

Sub.: Declaration regarding Audit Report issued by the Statutory Auditor with unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31st March, 2026

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR"), we hereby declare that the Statutory Auditor of the Company, M/s Akshay Kirtikumar and Co LLP, have issued the audit report with an unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31st March, 2026.

Thanking you,

Yours faithfully,

For Kunststoffe Industries Limited

Soniya P. Sheth
Managing Director
DIN: 02658794

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Kunststoffe Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement quarterly and year to date standalone financial results of **KUNSTSTOFFE INDUSTRIES LIMITED** (the "Company") for the quarter and year ended **31st March, 2026** (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 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 the statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. give a true and fair view in conformity with the accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the "Act") as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit



evidence obtained by us is sufficient and appropriate, to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

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 issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended 31st March, 2026. This responsibility includes preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable 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 Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of the appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 statement that gives a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the statement, the Board of Directors are 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 for the quarter and year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 the statement.

As a 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 statement, 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. Under section 143(3)(i) of the Act, we are also responsible expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting polices used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Company's ability 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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.



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

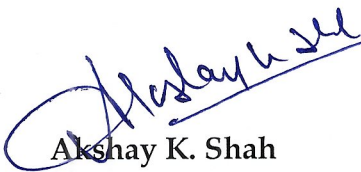
Other Matter

The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

For Akshay Kirtikumar & Associates LLP

Chartered Accountants

Firm Registration No. 138182W/W100760



Akshay K. Shah

Partner

Membership No: 155729



UDIN: 26155729GLR0JL4811

Mumbai, 14th May, 2026

KUNSTSTOFFE INDUSTRIES LIMITED								
Airport Road, Kadaiya Village, Nani Daman, Daman and Diu (U.T.), India, 396210								
CIN NO.: L65910DD1985PLC010032								
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026								
PARTICULARS	Quarter Ended					Year Ended		(Rs. In Lakhs)
	31.03.2026	31.12.2025	30.09.2025	30.06.2025	31.03.2025	31.03.2026	31.03.2025	
	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1 Income from Operations								
a) Net Sales/Income from Operations (Net of excise duty)	317.27	287.94	295.50	305.69	303.55	1,206.40	1,210.16	
b) Other operating income	-	-	-	-	-	-	-	
Total income from operations (net)	317.27	287.94	295.50	305.69	303.55	1,206.40	1,210.16	
2. Other Income	14.90	17.28	17.51	18.35	16.29	68.04	61.23	
3. Total Income	332.18	305.22	313.01	324.04	319.85	1,274.45	1,271.39	
4. Expenses								
a) Cost of material consumed	160.09	165.22	177.83	179.56	188.36	682.70	726.16	
b) Purchases of stock-in-trade	-	-	-	-	-	-	-	
c) Changes in inventories of finished goods & work-in-process and stock-in-trade	9.43	1.11	(10.37)	(6.46)	19.34	(6.29)	18.63	
d) Employee benefits expenses	48.27	49.02	44.50	46.07	45.19	187.86	170.56	
e) Depreciation and amortisation expense	3.90	3.42	3.42	3.42	3.42	14.171	13.70	
f) Finance Cost	-	-	-	-	-	-	-	
g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	72.75	36.85	35.73	40.58	32.10	185.91	153.57	
TOTAL EXPENSES	294.45	255.63	251.12	263.17	288.41	1,064.36	1,082.62	
5. Profit / (loss) from operations before exceptional and extra ordinary items and tax	37.72	49.59	61.89	60.87	31.44	210.09	188.79	
6. Exceptional items			-	-	-	-	-	
7. Profit / (loss) from operations before extra ordinary items and tax	37.72	49.59	61.89	60.87	31.44	210.09	188.79	
8. Extra ordinary item		-	-	-	-	-	-	
9. Profit / (loss) from ordinary activities before tax	37.72	49.59	61.89	60.87	31.44	210.09	188.79	
10. Tax expense								
Current tax	5.43	12.90	16.10	16.00	8.10	50.43	50.00	
Deferred tax (credit) /charge	-11.68	-	-	-	-	(11.68)	61.08	
Income Tax of Earlier Year	-	-	-	-	-	-	-	
	(6.25)	12.90	16.10	16.00	8.10	38.75	111.08	
11. Net Profit/(loss) from continuing activities after tax	43.97	36.69	45.79	44.87	23.34	171.34	77.71	
12. Profit /(loss) from discounting operations before tax	-	-	-	-	-	-	-	
13. Tax expenses of discounting operations			-	-	-	-	-	



14. Net Profit / (loss) from discounting operations after tax	-	-	-	-	-	-	-
15. Net Profit / (Loss) for the period	43.97	36.69	45.79	44.87	23.34	171.34	77.71
16. Share of profit / (loss) of associates*			-	-	-		-
17. Minority interest *			-	-	-		-
18. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	43.97	36.69	45.79	44.87	23.34	171.34	77.71
19. Other Comprehensive Income							
(A) (i) Items that will not be reclassified to Profit or Loss			-	-	-		-
(ii) Income tax relating to items that will not be reclassified to profit or loss			-	-	-		-
(B) (i) Items that will be reclassified to profit or loss			-	-	-		-
(ii) Income tax relating to items that will be reclassified to profit or loss			-	-	-		-
20. Total Comprehensive Income for the period (18 + 19)	43.97	36.69	45.79	44.87	23.34	171.34	77.71
(Comprising profit (loss) and other comprehensive income for the period)							
21. Paid-up equity share capital Equit Shares of Rs. 10/- each fully paid (Face Value of the Share shall be indicated)	689.00	689.00	689.00	689.00	689.00	689.00	689.00
22. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	623.14	451.80
23.i) Earnings per share (before extraordinary items) (of `10 /- each) (not annualised-on weighted average):							
(a) Basic	0.64	0.53	0.66	0.65	0.34	2.49	1.13
(b) Diluted	0.64	0.53	0.66	0.65	0.34	2.49	1.13
23.ii) Earnings per share (after extraordinary items) (of `10 /- each) (not annualised-on weighted average):							
(a) Basic	0.64	0.53	0.66	0.65	0.34	2.49	1.13
(b) Diluted	0.64	0.53	0.66	0.65	0.34	2.49	1.13

For and on behalf of the Board of Directors
Kunststoffe Industries Limited

Soniya P. Sheth
Soniya P. Sheth
Managing Director
DIN: 02658794



Place: Mumbai
Date: 14.05.2026

KUNSTSTOFFE INDUSTRIES LIMITED

Airport Road, Kadaiya Village, Nani Daman, Daman and Diu (U.T.), India, 396210

CIN NO.: L65910DD1985PLC010032

STATEMENT OF ASSETS AND LIABILITIES AS ON 31-03-2026

STANDALONE

(Rs. In Lacs)

Statement Of Assets & Liabilities

1	Statement Of Assets & Liabilities	Year Ended 31 March, 2026 (Audited)	Year Ended 31 March, 2025 (Audited)
	Non-current assets		
	Property, plant and equipment	427.282	429.430
	Capital work-in-progress	140.797	0.000
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	0.000	0.000
	Intangible assets under development	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Investments accounted for using equity method	177.595	130.000
	Non-current financial assets	745.674	559.430
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Advances	0.000	0.000
	Other non-current financial assets	0.000	0.000
	Total non-current financial assets	745.674	559.430
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	0.000	0.000
	Total non-current assets	745.674	559.430
2	Current assets		
	Inventories	116.089	106.029
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	77.933	124.384
	Cash and cash equivalents	1.682	4.090
	Bank balance other than cash and cash equivalents	783.580	798.865
	Advances	0.000	4.576
	Other current financial assets	99.803	27.415
	Total current financial assets	1079.087	1065.359
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	Total current assets	1079.087	1065.359
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	Total assets	1824.761	1624.789



Equity and liabilities			
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	689.000	689.000
	Other equity	623.889	452.550
	Total equity attributable to owners of parent	1312.889	1141.550
	Non controlling interest	0.000	0.000
	Total equity	1312.889	1141.550
2	Liabilities		
	Non-current liabilities		
	Deferred tax liabilities (net)	65.776	77.450
	Non-current financial liabilities	65.776	77.450
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	0.000	0.000
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	Total non-current liabilities	65.776	77.450
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.000	0.000
	Trade payables, current	431.354	374.576
	Other current financial liabilities	14.743	31.210
	Total current financial liabilities	446.097	405.786
	Other current liabilities	0.000	0.000
	Provisions, current	0.000	0.000
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Total current liabilities	511.873	483.236
	Total Equity And Liabilities	1824.762	1624.786

For and on behalf of the Board of Directors
Kunststoffe Industries Limited


Soniya P. Sheth
Managing Director
DIN: 02658794



Place: Mumbai
Date: 14.05.2026

KUNSTSTOFFE INDUSTRIES LIMITED**Cash Flow Statement for the year ended 31st March, 2026**

Particulars	31.03.2026	31.03.2025
	(Rs. In Lacs)	(Rs. In Lacs)
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items	171.34	77.71
Adjustments for:		
Depreciation and amortisation	14.17	13.70
Provision for Income Tax (Net of Deferred Tax Asset)	38.75	111.08
Interest Income	(56.05)	(46.89)
Operating profit / (loss) before working capital changes	168.21	155.59
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(10.06)	57.58
Trade receivables	46.45	(65.65)
Other current assets	(67.81)	(5.88)
	136.79	141.64
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	56.78	96.52
Other current liabilities	(24.08)	20.84
Cash Generated form Operations	169.49	259.00
Interest Paid	-	-
Cash Before Extraordinary Items	169.49	259.00
Cash flow from extraordinary items		
Cash generated from operations	169.49	259.00
Net income tax (paid) / refunds	(42.82)	(48.59)
Net cash flow from / (used in) operating activities (A)	126.67	210.41
B. Cash flow from investing activities		
Purchase/Sale of Fixed Assets	(12.02)	(11.12)
Interest received	(140.80)	(130.00)
- Others	56.06	46.89
Other current Financial Assets	(47.60)	-
Net cash flow from / (used in) investing activities (B)	(144.36)	(94.22)
C. Cash flow from financing activities		
	-	-
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(17.69)	116.19
Cash and cash equivalents at the beginning of the year	802.96	686.77
Cash and cash equivalents at the end of the year	785.27	802.96

For and on behalf of the Board of Directors

Kunststoffe Industries Limited


Soniya P. Sheth
Managing Director
DIN: 02658794



Place: Mumbai

Date: 14.05.2026

KUNSTSTOFFE INDUSTRIES LIMITED

Airport Road, Kadaiya Village, Nani Daman, Daman and Diu (U.T.), India, 396210

CIN NO.: L65910DD1985PLC010032

Notes:

1. The above statement of standalone Audited Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.05.2026. The Statutory Auditors of the Company have carried out an audit of the above results for the year ended March 31, 2026. The auditors' conclusion on the quarterly financial results and opinion on year-to-date financial results of the Company is unmodified.
2. The Company is primarily engaged in manufacturing of "Polymer Processing" and other activities are revolving around the same. As such, there is no separate reportable operating segment as defined by Ind AS 108- "Operating Segments".
3. The Company adopted Indian Accounting Standard ("IND AS") from 01.04.2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules there under.
4. The provision for Income tax is made at prevailing income tax rate.
5. The figures for the corresponding previous quarter have been regrouped / reclassified wherever necessary. The figures of last quarter are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the third quarter of the respective financial years.

**For and on behalf of the Board of Directors
Kunststoffe Industries Limited**


Soniya P. Sheth

Managing Director

DIN: 02658794

Place: Mumbai

Date: 14.05.2026

