

**Kundan Edifice Limited**  
 CIN: L36100MH2010PLC206541  
 A-201, 2nd Floor, Prime Trade Centre, Above Model Co-Op Bank, Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

**Statement of Unaudited Assets & Liabilities as at September 30, 2025**

Sr. No.	Particulars	(₹ In Lakhs)	
		As at Sep 30, 2025 UNAUDITED	As at March 31, 2025 AUDITED
<b>I EQUITY AND LIABILITIES</b>			
<b>1 Shareholders Funds</b>			
Share Capital		1,027.20	1,027.20
Reserves & Surplus		3,458.91	3,007.54
		<b>4,486.11</b>	<b>4,034.74</b>
<b>2 Non Current Liabilities</b>			
Long Term Borrowings		685.70	760.29
Deferred Tax Liability (Net)		30.21	30.85
Long Term Provisions		47.32	49.00
		<b>763.23</b>	<b>840.13</b>
<b>3 Current Liabilities</b>			
Short Term Borrowings		2,550.07	2,069.95
Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises		263.72	114.01
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,393.87	749.03
Other Current Liabilities		175.87	93.54
Short Term Provisions		336.40	208.40
		<b>4,719.94</b>	<b>3,234.94</b>
	<b>TOTAL</b>	<b>9,969.27</b>	<b>8,109.81</b>
<b>II ASSETS</b>			
<b>1 Non Current Assets</b>			
Property Plant & Equipments		2,081.53	2,188.94
Intangible Assets		13.50	6.05
Capital Work-in-Progress		349.39	147.98
Intangible Assets Under Development		135.56	124.21
Deferred Tax Assets (Net)		-	-
Non current Investment		0.01	0.01
Long Term Loans & Advances		131.76	132.36
		<b>2,711.76</b>	<b>2,599.55</b>
<b>2 Current Assets</b>			
Inventories		3,810.21	2,999.26
Trade Receivables		1,565.94	887.13
Cash and Cash Equivalents		445.73	449.24
Short Term Loans & Advances		1,315.39	1,038.13
Other Current Assets		120.24	136.49
		<b>7,257.51</b>	<b>5,510.26</b>
	<b>TOTAL</b>	<b>9,969.27</b>	<b>8,109.81</b>

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current period presentation

For Kundan Edifice Limited  
  
 Divyansh Mukesh Gupta  
 Director  
 DIN:06846463

Place: Mumbai  
 Date: November 14, 2025

**Kundan Edifice Limited**  
CIN: L6100MH2010PLC206541  
A-201, 2nd Floor, Prime Trade Centre, Above Model Co-Op Bank, Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

**Statement of Unaudited Financial Results For the Half Year Ended September 30, 2025**

Particulars	₹ In Lakhs)			
	Half Year Ended		Year Ended	
	Sep 30, 2025	March 31, 2025	Sep 30, 2024	March 31, 2025
	UNAUDITED	AUDITED	UNAUDITED	AUDITED
I Revenue from Operations	5,463.22	5,031.17	4,788.54	9,819.71
II Other Income	26.94	25.91	19.78	45.68
<b>III Total Income</b>	<b>5,490.16</b>	<b>5,057.08</b>	<b>4,808.31</b>	<b>9,865.39</b>
<b>IV EXPENSES</b>				
Cost of Material Consumed	3,735.33	3,136.66	3,768.78	6,905.44
Changes in Inventories of Finished, work in progress	(560.54)	(198.64)	-826.00	(1,024.63)
Employee Benefit Expenses	485.63	523.13	477.33	1,000.46
Finance Costs	202.46	180.86	122.64	303.50
Depreciation and Amortisation Expense	148.58	120.86	100.19	221.05
Other Expenses	876.37	775.82	630.54	1,406.36
<b>Total Expenses (IV)</b>	<b>4,887.83</b>	<b>4,538.69</b>	<b>4,273.48</b>	<b>8,812.17</b>
<b>V Profit before Exceptional &amp; Extraordinary Items</b>	<b>602.33</b>	<b>518.39</b>	<b>534.84</b>	<b>1,053.22</b>
<b>VI Add/(Less): Exceptional &amp; Extraordinary Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Profit before tax</b>	<b>602.33</b>	<b>518.39</b>	<b>534.84</b>	<b>1,053.22</b>
<b>VIII Tax expense :</b>				
(i) Current tax	151.59	100.60	154.06	254.66
(ii) Deferred tax	(0.64)	2.43	20.53	22.97
(iii) Earlier Year Taxation	-	(10.50)	-	(10.50)
<b>Total Tax Expense (VIII)</b>	<b>150.96</b>	<b>92.54</b>	<b>174.60</b>	<b>267.13</b>
<b>IX Profit/Loss for the period</b>	<b>451.37</b>	<b>425.85</b>	<b>360.24</b>	<b>786.09</b>
<b>X Add/(Less): Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI Profit/Loss for the period</b>	<b>451.37</b>	<b>425.85</b>	<b>360.24</b>	<b>786.09</b>
<b>XII Earnings Per Equity Share (Face Value Rs. 10/- per Share)</b>				
(i) Basic and Diluted (Rs.)	4.39	3.22	3.51	7.65
(*) EPS is not annualised for the half year ended September 30, 2024, March 31, 2025 & September 30, 2025				
<b>Notes on Standalone Financial Results:</b>				
1 The above results which are published in accordance with Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") have been approved by the Board of Directors as their respective meeting held on 14th May, 2025. The financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under section 133 of the Companies Act, 2013 read with rule 7 of companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof. The above result financial result have been reviewed by Audit Committee				
2 As per Ministry of Corporate Affairs Notificatin dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.				
3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.				
4 The balance appearing under the Inventories, Trade Receivables, Trade Payables Loans & Advances, Other Current Assets and Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation. Inventories are certified by Management				
5 The Figures for half year ending 31 March 2025 are balancing figures between audited figures in respect of full financial year ended 31 March 2025 and the Unaudited year to date figures upto half year ended 30 September 2024.				
6 As informed to us there were no investor complaints received during the period under review.				
7 As the company collectively operates only in one business Segment, i.e. Manufacturing of LED Lights				
8 There were no exceptional and Extra-Ordinary items for the reporting period.				
9 These result will be filed with NSE Limited				
Place: Mumbai Date: November 14, 2025				

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**Unaudited Cash Flow Statement For The Half Year Ended September 30, 2025**

Particulars	₹ In Lakhs)	
	Half Year ended Sep 30, 2025	Year ended March 31, 2025
	UNAUDITED	AUDITED
<b>Cash Flow From Operating Activities:</b>		
Net Profit Before Tax	602.33	1,053.22
<b>Adjustments for:</b>		
Depreciation & Amortisation Expense	148.58	221.05
Finance Cost	202.46	303.50
Interest income	(11.29)	(8.97)
Foreign Exchange Gain and Loss	(13.84)	(35.52)
Sundry Balance written off	-	(1.19)
<b>Operating Profit Before Working Capital Changes</b>	<b>928.24</b>	<b>1,532.08</b>
Adjusted for Changes in Working Capital		
Increase / (Decrease) in Other Current Liabilities	82.32	11.04
(Increase) / Decrease in Long Term Loans & Advances	0.60	(70.99)
(Increase) / Decrease in Inventories	(810.95)	(707.11)
(Increase) / Decrease in Short Term Loans & Advances	(277.25)	(391.59)
(Increase) / Decrease in Trade Receivables	(678.80)	(59.99)
Increase / (Decrease) in Trade Payable	808.39	398.02
Increase / (Decrease) in Long Term Provisions	(1.68)	3.99
Increase / (Decrease) in Short Term Provisions	128.00	97.01
(Increase) / Decrease in Other Current Assets	16.25	(50.80)
<b>Cash Generated From Operations</b>	<b>195.12</b>	<b>761.67</b>
Net Income Tax Paid (Net of Refunds received)	(151.59)	(244.17)
<b>Net Cash Flow from/(used in) Operating Activities:</b>	<b>43.53</b>	<b>517.51</b>
<b>Cash Flow From Investing Activities:</b>		
Acquisition of Property, Plant & Equipments and Intangible Assets	(261.39)	(1,212.87)
Interest Income	11.29	8.97
Bank Deposits (Placed)/Matured	(94.18)	(258.23)
<b>Net Cash Flow from/(used in) Investing Activities:</b>	<b>(344.29)</b>	<b>(1,462.13)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds from Borrowings (Net)	405.53	1,021.95
Proceeds from Issue of Share Capital [IPO]	-	-
Securities Premium on Issue of Share Capital -Net	-	-
Interest Expenses	(202.46)	(303.50)
<b>Net Cash Flow from/(used in) Financing Activities:</b>	<b>203.07</b>	<b>718.45</b>
Net Increase/(Decrease) in Cash & Cash Equivalents	(97.69)	(226.17)
Cash & Cash Equivalents as at Beginning of the Year	119.71	345.88
<b>Cash &amp; Cash Equivalents as at End of the Year</b>	<b>22.03</b>	<b>119.71</b>
Cash & Cash Equivalents at the end of the year consists of Cash on Hand and Balances with Banks are as follows:		
Particulars	As at Sep 30, 2025	As at March 31, 2025
Cash on Hand	10.70	9.50
Balance With Banks	11.32	110.21
	22.03	119.71
<b>Notes :</b>		
(i) Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current period presentation		
(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Statements of Cash Flows.		
<b>For Kundan Edifice Limited</b>  Diyyansh Mukesh Gupta Director DIN: 06846463		
Place: Mumbai		
Date: November 14, 2025		