KCK INDUSTRIES LIMITED

Regd Office: SCO 198, Bridge Road, Near Orra Shopping Plaza, 17C, Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017

CIN: L62099CH2013PLC034388

Email ID: kcksales@gmail.com Phone: 0172-5086885

NOTICE

NOTICE is hereby given that the 13th Annual General Meeting of the Members of **KCK INDUSTRIES LIMITED** will be held on Wednesday, 30th September, 2026 at 1:00 P.M through Video Conferencing

ORDINARY BUSINESS

Item No 1: Adoption of the Audited Financial Statements as at 31st March, 2026

To receive, consider and adopt the Audited Balance Sheet as t 31st March, 2026, the Audited Statement of Profit and Loss Account for the year ended on that date, together with Reports of Auditors and Directors thereon.

Item No 2: Appointment of Ms. Reena Sharma as a Director liable to retire by rotation:

To appoint a director in place of Ms. Reena Sharma (Din: **06883803**), who retires by rotation and being eligible, offers himself for re-appointment.

Item No 3: Appointment of Auditors

To consider and if thought fit, to pass with or without modification(s), if any, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139,142 of the companies Act,2013 and other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modifications(s) or re-enactment thereof) and pursuant to the recommendation of the Audit Committee and the Board of Directors, Gams & Associates LLP, Chartered Accountants, having Firm Registration Number N500094 and are hereby appointed as the Statutory Auditors of the Company to hold office from the conclusion of this Annual General Meeting Meeting till the Annual General Meeting to be held in 2031 at a remuneration to be fixed by the Audit Committee and/or Board of Directors of the Company, in addition to the re-imbursement of applicable taxes and actual out of pocket and travelling expenses incurred in connection with the audit and billed progressively.

SPECIAL BUSINESS

Item No. 4: Issuance of Convertible Equity Warrant by way of Preferential Issue

To consider and, if thought fit, to pass with or without modification(s), if any, the following Resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of sections 23, 42, 62(1)(c), and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, as amended, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Memorandum and Articles of Association of the Company, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"), the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended ("Takeover Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)

Regulations, 2015 ("Listing Regulations") and the policies, rules, regulations, guidelines, notifications and circulars, if any, issued by the Government of India, Ministry of Corporate Affairs ("MCA") or any other competent authority, as may be necessary, including the Securities and Exchange Board of India ("SEBI"), National Stock Exchange of India Limited ("NSE") where the Equity Shares of the Company are listed and subject to the necessary approval(s), consent(s), permissions(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s) and/or sanction(s) and which may be agreed to by the Board of Director of the Company ("the Board") (which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution), the consent of the members of the company be and is hereby accorded, to offer, issue and allot at an appropriate time, in one or more tranches, in aggregate and up to 2,50,00,000 (Two Crores Fifty Lacs) Convertible Equity Warrants ('Warrants'), each carrying a right exercisable by the warrant holder(s) to subscribe 1 (One) Equity Share against each warrant at a price of Rs. 20/- (Rupees Twenty Only) including premium of Rs. 18/- (Rupees Eighteen Only) each per Warrant which is more than the price as determined by the board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations aggregating to up to Rs. 50,00,00,000/- (Rupees Fifty Crores Only), on a preferential allotment basis ('Preferential Offer') to the following Promoter Group and Public Category (hereinafter referred to as the "Proposed Allottees of Share Warrant"), entitling the warrant holders to exercise option to convert and get allotted 1 (One) Equity Share of Face Value of Rs. 2/- (Rupees Two Only) each of the Company ("Equity Shares") for each Warrant, within a period of 18 (Eighteen) months from the date of allotment of the Warrants, and in such form and manner and in accordance with the provisions of ICDR Regulations and Takeover Regulations:

Sr. No.	Name of Proposed Allotees	Maximum Number of Equity Shares to be Allotted	Consideration (Amount in Rs.)
1.	Jayd Trade Private Limited	12,50,000	2,50,00,000
2.	Sheorayan Engineers & Associates Private Limited	12,50,000	2,50,00,000
3.	Madhuson Exports Limited	62,50,000	12,50,00,000
4.	Shreeram Shreemant Mule	25,00,000	5,00,00,000
5.	Sagar Dattatrya Nivekar	25,00,000	5,00,00,000
6.	Gilded Technologies Private Limited	75,00,000	15,00,00,000
7.	Juggernaut Corporate Advisors LLP	25,00,000	5,00,00,000
8.	Taru Agarwal	2,50,000	50,00,000
9.	Sawant Sunil Ramrao	2,50,000	50,00,000

10.	Chennabasavanna C Langoti	2,50,000	50,00,000
11.	Jagannath Atmaram Pawar	2,50,000	50,00,000
12.	Dayanand Govind Pandhare	2,50,000	50,00,000
	Total	**2,50,00,000**	**50,00,00,000**

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the "Relevant Date" for the purpose of determination of the floor price for the issue and allotment of Warrants is **Monday, 31st August, 2026** being the date 30 (Thirty) days prior to the date of this Extra-Ordinary General Meeting.

RESOLVED FURTHER THAT the Preferential Issue of Warrants and the allotment of equity shares on the exercise of the Warrants, shall be subject to the following terms and conditions, apart from others as detailed in the explanatory statement to this Notice and as prescribed under applicable laws:

a) Upto 2,50,00,000 warrants of Rs. 20/- each shall be convertible into upto 2,50,00,000 Equity shares of the Face Value of Rs. 2/- each on payment of aggregate price including premium of Rs.18/- on the following terms and conditions;

b) Exercise of the offer for conversion of the warrants shall be at the sole option of the warrant holders at any time within the period of 18 months from the date of allotment of warrants in accordance with the SEBI (ICDR) Regulations, 2018 as amended from time to time;

c) The Equity Warrant subscription price equivalent to 25% of the issue price will be payable at the time of subscription of Equity Warrants, as prescribed by the SEBI (ICDR) Regulations, 2018, which would be adjusted by the Company and appropriated against the issue price of the Equity Shares. Equity Warrants exercise price equivalent to the 75% of the issue price of the equity shares shall be payable by the warrant holder(s)at the time of exercising conversion of Equity Warrants;

d) The Equity Shares to be so allotted on exercise of Equity Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank pari-passu in all respects including dividend, with the existing equity shares of the Company;

e) The Warrants themselves until converted into Equity Shares, does not give to the Warrant Holder any rights (including any dividend or voting rights) in the Company in respect of such Warrants.

f) In the event the warrant holder(s) does not exercise the Equity Warrants within Eighteen (18) months from the date of allotment of the Equity Warrants, then such Equity Warrants shall lapse and the amount paid shall stand forfeited by the Company;

g) The Equity Warrants and the Equity Shares being allotted pursuant to exercise of such Equity Warrants shall be subject to a lock-in for such period as specified under applicable provisions of SEBI (ICDR) Regulations;

h) The Equity Shares arising from the exercise of the Equity Warrants will be listed on Stock Exchanges where the equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals as the case may be and shall inter- alia be governed by the regulations and guidelines issued by SEBI or any other statutory authority;

i) The pre-preferential shareholding of the Proposed Equity Allottees (if any) and Equity Shares to be allotted to the Proposed Equity Allottees shall be under lock-in for such period as may be prescribed under Chapter V of the SEBI ICDR Regulations.

j) The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the allottee; and warrants so allotted under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under;

k) The Company shall procure the listing and trading approvals for the resulting Equity Shares to be issued and allotted to the Warrant Holders upon exercise of the Warrants are received from the relevant Stock Exchanges in accordance with the ICDR Regulations and the Listing Regulations;

RESOLVED FURTHER THAT pursuant to the provisions of the Act, the name of the Proposed Allottees be recorded for the issuance of invitation to subscribe to the Warrants and a private placement offer letter in Form No. PAS-4 together with an application form be issued to the Proposed Allottees inviting them to subscribe to the Warrants.

RESOLVED FURTHER THAT the equity shares so issued on conversion of warrant shall upon allotment have the same right of voting as the existing equity shares and be treated for all other purpose pari-passu with the existing equity shares of the company and that the equity shares so allotted during the financial year shall been entitled to the dividend, if any, declared including other corporate benefits, if any, for the financial year in which the allotment has been made and subsequent year.

RESOLVED FURTHER THAT the company shall make an application to the National Securities Depository Limited (NSDL) and the Central Depository Services Limited (CDSL) for admission of the new equity shares to be issued upon conversion of warrant on preferential basis.

RESOLVED FURTHER THAT any of the Director of the board of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable to give effect to the above resolutions, including without limitation to issue and allot Equity Shares upon exercise of the Warrants, to issue certificates/ clarifications on the issue and allotment of Warrants and thereafter allotment of Equity Shares further to exercise of the Warrants, effecting any modifications to the foregoing (including to determine, vary, modify or alter any of the terms and conditions of the Warrants including deciding the size and timing of any tranche of the Warrants), entering into contracts, arrangements, agreements, memoranda, documents to give effect to the resolutions above (including for appointment of agencies, consultants, intermediaries and advisors for managing issuance of Warrants and listing and trading of Equity Shares issued on exercise of Warrants), including making applications to Stock Exchanges for obtaining of in-principle approval, filing of requisite documents with the Registrar of Companies, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, seeking approvals from lenders (where applicable), to take all such steps as may be necessary for the admission of the Warrants and Equity Shares (to be issued on exercise of the Warrants) with the depositories, viz. NSDL and CDSL and for the credit of such Warrants / Shares to the respective dematerialized securities account of the Proposed Allottees, and to delegate all or any of the powers conferred by the aforesaid resolutions on it to any committee of directors or any director(s) or officer(s) of the Company and to revoke and substitute such delegation from time to time, as deemed fit by the Board, to give effect to the above resolutions and also to initiate all necessary actions for and to settle all questions, difficulties, disputes or doubts whatsoever that may arise, including without limitation in connection with the issue and utilization of proceeds thereof, signing of all deeds and documents as may be required without being required to seek any further consent or approval of the Members and take all steps and decisions in this regard;

RESOLVED FURTHER THAT a copy of the aforesaid resolution certified to be true by anyone of the Directors of the Company or the Company Secretary of the Company be furnished to the appropriate authorities with a request to act thereon."

By Order of the Board of Directors
For KCK INDUSTRIES LIMITED.

SD/-
Jagdish Prasad Arya
Director
DIN – 06496549

Place: Chandigarh
Dated: 8th September, 2026

NOTES:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the 'Act') and the Secretarial Standard - 2 on General Meeting ('SS-2'), setting out the material facts concerning each item of Special Business to be transacted at the meeting is annexed to this Notice.

2. Since this AGM is being held through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporate are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.

3. Corporate members intending to attend/vote at AGM through VC / OAVM by their respective authorized representative(s) pursuant to section 113 of the Companies Act, 2013 to are requested to send their authorizations/ resolutions/ power of attorney to the Scrutinizer by e-mail on cssumitbajaj@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com at the Extra-ordinary General Meeting of the Company.

4. Pursuant to the Ministry of Corporate Affairs ('**MCA**') has vide its General Circular Nos. 14/2020, 17/2020, 20/2020, 09/2024 and 03/2025 dated September 22, 2025 respectively (**collectively referred to as 'MCA Circulars'**) and Securities and Exchange Board of India ('SEBI') vide its Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79,SEBI/HO/CFD/CMD2/CIR/P/2021/11 and SEBI/HO/CFD/CMD2 /CIR/P/2022/62 dated May 12, 2020, and SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated 3 October 2024 and 12 December 2024 respectively (**collectively referred to as 'SEBI Circulars'**), permitted the holding of the AGM through VC/OAVM. In compliance with the provisions of the Companies Act, 2013, the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the MCA Circulars and the SEBI Circulars, the AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, **the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL)** for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM/AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

7. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA circulars through VC/OAVM, the requirement of physical attendance of members has been dispensed with. Accordingly, in terms of the MCA circulars and the SEBI circulars, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of AGM are not annexed to this notice.

8. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at cs@kcksales.co.in. The Notice can also be accessed from the websites of the Stock Exchange i.e. NSE at www.nseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

9. The cut-off date for determining the eligibility of members to exercise remote e-Voting rights and attendance at AGM is 23rd September, 2026. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on this cut-off date, shall be entitled to avail the facility of remote e-Voting or voting at the meeting through electronic mode. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date. A person who is not a member as on the cut-off date should treat this Notice for information purpose only.

10. The remote e-Voting period for all items of businesses contained in this notice of AGM shall commence from **Sunday, 27th September,2026 at 09:00 A.M. (IST) and ends on Tuesday, 29th September, 2026 at 05:00 P.M. (IST).** The e-Voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by any Member, he/she shall not be allowed to change it subsequently.

11. SEBI has mandated submission of Permanent Account Number ('PAN') by every participant in the securities market. Members holding shares in electronic form are therefore requested to submit the PAN to their DPs and Members holding shares in physical form can submit their PAN details to the Company's RTA. SEBI Circular SEBI/HO/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 read together with SEBI Circular(s) SEBI/HO/ MIRSD/MIRSD_RTAMB/P/ CIR/2021/655 dated November 3, 2021, SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2021/687 dated December 14, 2021, mandates all the listed companies to record the valid PAN, Address with PIN code, Email ID, Mobile Number, Bank Account Details, Specimen Signature and Nomination by holders of physical securities. Members were requested to ensure that above details are updated with the RTA.

12. SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018 requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from April 01, 2019 unless the securities are held in dematerialized form with the depositories. Therefore, shareholders are requested to take action to dematerialize the equity shares of the Company.

13. Further, SEBI Circular No. SEBI/HO/ MIRSD/MIRSD-PoD/P/CIR/2025/97 dated July 2, 2025, a special window for a period of six months from July 07, 2025 to January 06, 2026 has been made available only for re-lodgment of transfer deeds, which were lodged prior to the deadline of April 01, 2019 and rejected/returned/not attended due to deficiency in the documents/process/or otherwise. All shares re-lodged during this period will be processed through the transfer-cum-demat route, i.e. they will only be issued in dematerialized (demat) form after transfer.

14. The Register of directors and key managerial personnel and their shareholding, maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection

without any fee by the members during the AGM. Members seeking to inspect such documents can send an email on cs@kcksales.co.in.

15. All the documents referred to in the accompanying Notice as well as the other documents are open for inspection at the registered office of the Company on all working days except Saturday, Sunday and holidays between 11:00 A.M. to 1:00 P.M. (IST) up to the date of AGM. Members seeking to inspect such documents can send an email to cs@kcksales.co.in.

16. Members are requested to notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

17. Members holding shares in single name in physical form are advised to make nomination in respect of their shareholding in the Company and for cancellation and variation of nomination in Form SH- 13 and SH-14, respectively, the same forms can be obtained from the Registrar and Transfer Agent of the Company.

18. Members who are holding physical shares in identical order of names in more than one folio are requested to send to the Company's Share Transfer Agent the details of such folios together with the share certificates for consolidating their holding in one folio.

19. Non-Resident Indian members are requested to inform RTA / respective DPs, immediately of:

    a) Change in their residential status on return to India for permanent settlement.
    b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

20. The Board of Directors of the Company has appointed **Ms. Mayuri Sinha, proprietor of** M/s. Mayuri Sinha & Co., (Practicing Company Secretaries) as Scrutinizer to scrutinize the e-voting during the AGM and remote e-voting process in a fair and transparent manner.

21. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first download the votes casted at the AGM and thereafter unblock the votes casted through remote e-voting and shall within two working days of conclusion of the AGM shall submit a consolidated Scrutinizer's report of the total votes cast in favor of or against, if any, to the Chairman or any other person authorized by the Chairman, who shall countersign the same and declare the result of the voting forthwith.

22. The results along with Scrutinizer's Report, shall be displayed at the Registered Office of the Company and placed on the Company's website at www.kckindustriesltd.com and the website of CDSL immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchange where the securities of the Company are listed. The resolutions will be deemed to be passed on the date of AGM subject to receipt of the requisite number of votes in favor of the resolutions.

23. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

24. Shareholders can send their queries/complaints, if any, on an exclusive designated e-mail id: cs@kcksales.co.in. The shareholders are requested to send their queries, if any, on Annual Report, to the Company Secretary, not less than 7 days before the date of meeting, so that the requisite information/ explanations can be provided in time.

25. Members may address all the correspondences relating to change of address, share transfer, transmission, nomination etc. to the **RTA** at the below mentioned addresses:

Cameo Corporate Services Limited
Unit: KCK Industries Limited
Subramanian Building, 1 Club House Road, Chennai,
Tamil Nadu, Chennai Chennai – 600002
Email: Cameo@Cameoindia.Com
Tel: 011- 2846 0390

26. Updation of Permanent Account Number (PAN)/ Bank Account Details of Members:

The Securities and Exchange Board of India (SEBI) vide its circular no. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 has mandated registration of PAN and Bank Account Details for all security holders. Members holding Shares in physical for are therefore requested to submit their PAN and Bank Account details to Share Transfer Agent of the Company along with self-attested copy of PAN and original cancelled cheque. The original cancelled cheque should bear the name of the Member. In the alternative Members are requested to submit a copy of Bank passbook/statement attested by the bank. Members holding shares in demat form are requested to submit the aforesaid information to their respective Depository Participant.

27. Updation of Member's Details:

The format of the Register of Members prescribed by the Ministry of Corporate Affairs under the Companies Act, 2013 requires the Company / Share Registrars and Transfer Agents to record additional details of members, including their PAN details, email address, bank details for payment of dividend etc. A form for compiling the additional details is appended in this Notice. Members holding shares in physical form are requested to submit the filled in form to the Company or its Share Registrars and Transfer Agents. Members holding shares in electronic form are requested to submit the details to their respective Depository Participants.

28. SEBI has decided that securities of listed companies can be transferred only in dematerialized form, from a cut-off date, to be notified. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

Voting Through Electronic Means:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Sunday, 27th September,2026 at 09:00 A.M. (IST) and ends on Tuesday, 29th September, 2026 at 05:00 P.M. (IST). The remote e-voting module shall be disabled by CDSL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the cut-off date i.e. **23rd September, 2026** may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **23rd September, 2026**

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on Sunday, 27th September,2026 at 09:00 A.M. (IST) and ends on Tuesday, 29th September, 2026 at 05:00 P.M. (IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e **23rd September,**

2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's /retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e- Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon &My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.

	3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login &My Easi New (Token)Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Participants (DP)	

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 1800 1020 990 and 1800 22 44 30

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.

PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for KCK INDUSTRIES LIMITED on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cssumitbajaj@gmail.com and cameo@cameoindia.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@kcksales.co.in and cameo@cameoindia.com

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 15 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@kcksales.co.in. The shareholders who do not wish to speak during the AGM but have queries may

send their queries in advance 15 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@kcksales.co.in. These queries will be replied to by the Company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are casted by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Assistant Vice President, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911.

By Order of Board of Directors
KCK Industries Limited

Date: 8th September, 2026

Place: Chandigarh

Sd/-

Jagdish Prasad Arya
Managing Director
DIN: 06496549

Registered Office:
SCO 198, Bridge Road, Near Orra Shopping Plaza,
17C, Sector 17, Chandigarh 160017

Regd Office: SCO 198, Bridge Road, Near Orra Shopping Plaza, 17C, Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017
CIN: L62099CH2013PLC034388
Email ID: kcksales@gmail.com Phone: 0172-5086885

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 4:

The Company proposes to raise additional capital of an aggregate sum of up to Rs. 50,00,00,000/- (Rupees Fifty Crores Only), by preferential issue of up to 2,50,00,000 (Two Crores Fifty Lacs) Convertible Equity Warrants ('Warrants'), each carrying a right exercisable by the warrants holder(s) to subscribe to one (1) equity share against each warrant at a price of 20/- (Rupees Twenty only) per warrant (including the warrant subscription price and warrant exercise price) or such higher price as may be arrived at in accordance with the applicable provisions of Chapter V of SEBI (ICDR) Regulation 2018 on a preferential allotment basis ('Preferential Offer') to the proposed allottees.

The proposed issue of capital is subject to the applicable regulations issued by SEBI and any other government / regulatory approvals, consent, permission as may be required in this regard. Pursuant to Section 23, 42 and 62(1) of the Companies Act 2013, as amended, read with Companies (Prospectus and Allotment of Securities) Rules 2014, and Companies (Share Capital and Debentures) Rules 2014, as amended, Chapter V of ICDR Regulations, Listing Regulations and such other acts/ rules/ regulations as may be applicable and subject to necessary approval of the shareholders of the Company at the ensuing Annual General Meeting (AGM) to be held on 30th September, 2026 and other regulatory authorities, as may be applicable and the listing requirements of the Stock Exchange, whenever it is proposed to increase the subscribed capital of a company by a further issue of shares, such shares need to be offered to the existing Members in the manner prescribed in the said section and the listing requirements unless the Members decide otherwise by way of a special resolution.

The Board of Directors in their meeting held on 8th September, 2026 subject to the necessary approvals, have decided to issue and allot upto 2,50,00,000 (Two Crores Fifty Lakh) Convertible Equity Warrants ('Warrants'), each carrying a right exercisable by the warrants holder(s) to subscribe to one (1) equity share against each warrant at a price of Rs. 20/- (Rupees Twenty Only) per warrant (including the warrant subscription price and warrant exercise price) or such higher price as may be arrived at in accordance with the applicable provisions of Chapter V of SEBI (ICDR) Regulation 2018, aggregating to Rs. 50,00,00,000/- (Rupees Fifty Crores Only) to specified person(s) under Promoter Group and Public Category of the Company.

As required under Rule 13(2)(d) of the Companies (Share Capital and Debentures) Rules, 2014 of Companies Act, 2013 and Regulation 163 of Chapter V of the SEBI (ICDR) Regulations and as per Companies Act, 2013:

1. **Particulars of the Preferential Issue including date of passing of Board resolution and maximum number of specified securities to be issued:**

   The Board of Directors at its meeting held on 8th September, 2026, had, subject to the approval of the Members and such other approvals as may be required, approved the issuance of Convertible Equity Warrants upto 2,50,00,000 (Two Crores Fifty Lakh) Convertible Equity Warrants ('Warrants'), each carrying a right exercisable by the warrants holder(s) to subscribe to one (1) equity share against each warrant at a price of Rs. 20/- (Rupees Twenty Only) per warrant (including the warrant subscription price and warrant exercise price) or such higher price as may be arrived at in accordance with the applicable provisions of Chapter V of SEBI (ICDR) Regulation 2018, aggregating upto Rs. 50,00,00,000/- (Rupees Fifty Crores Only) to specified person(s) under Promoter Group and Public Category of the Company. The details of the proposed allottees are as follows:

Sr. No.	Name of the Proposed Allottees	No. of warrants to be allotted
1.	Jayd Trade Private Limited	12,50,000
2.	Sheorayan Engineers & Associates Private Limited	12,50,000
3.	Madhuson Exports Limited	62,50,000
4.	Shreeram Shreemant Mule	25,00,000
5.	Sagar Dattatrya Nivekar	25,00,000
6.	Gilded Technologies Private Limited	75,00,000
7.	Juggernaut Corporate Advisors LLP	25,00,000
8.	Taru Agarwal	2,50,000
9.	Sawant Sunil Ramrao	2,50,000
10.	Chennabasavanna C Langoti	2,50,000
11.	Jagannath Atmaram Pawar	2,50,000
12.	Dayanand Govind Pandhare	2,50,000
Total no of Warrants to be issued		**2,50,00,000**

2. Objects of the Preferential Issue and aggregate amount proposed to be raised:

The Company intends to utilize the proceeds raised through the Preferential Issue ("Issue Proceeds") towards the following objects:

1. Acquisition of 64.10% of the fully diluted equity share capital of Yashwant Dugdh Prakriya Limited ("YDPL) via issue of fresh equity shares of YDPL to the Company subject to signing of a Share Subscription & Shareholders Agreement to the satisfaction of the Board of Directors of the Company.

2. Investment & development of real estate projects to further the business objectives of the Company by entering into an Investment & Loan Agreement with Shree Ram Samarth Build Tech LLP, subject to signing of the relevant agreement to the satisfaction of the Board of Directors of the Company.

Utilization of Issue Proceeds:

Given that the funds to be received against Warrant conversion will be in tranches and the quantum of funds required on different dates may vary, therefore, the broad range of intended use of the Issue Proceeds for the above Objects is set out herein below:

Sr. No.	Particulars	Amount (Rs)	Tentative Time Period up to which the amount shall be utilized.
1.	Acquisition of 64.10% of the fully diluted equity share capital of Yashwant Dugdh Prakriya Limited ("YDPL) via issue of fresh equity shares of YDPL to the Company subject to signing of a Share Subscription & Shareholders Agreement to the satisfaction of the Board of Directors of the Company	25,00,00,000	Upto 31ST DECEMBER, 2026
2.	Investment & development of real estate projects to further the business objectives of the Company by entering into an Investment & Loan Agreement with Shree Ram Samarth Build Tech LLP, subject to signing of the relevant agreement to the satisfaction of the Board of Directors of the Company	25,00,00,000	Upto November 30, 2026
Total		**50,00,00,000**	

Given that the Preferential Issue is for convertible Warrants, the Issue Proceeds shall be received by the Company within 18 (eighteen) months from the date of allotment of the Warrants in terms of Chapter V of the SEBI ICDR Regulations, and as estimated by our management, the entire Issue Proceeds would be utilized for the all the aforementioned Objects, in phases, as per the Company's business requirements and availability of Issue Proceeds, within 12 months from the date of receipt of funds for the security (as set out herein).

Our fund requirements and deployment of the proceeds of the Preferential Issue are based on the internal management estimates and it may change subject to range gap which shall not exceed +/-10% of the amount specified for that object of size of the Preferential Issue in accordance with NSE Notice No. NSE/CML/2022/5 December 13, 2022.

Interim Use of Proceeds:

Our management will have flexibility in deploying the proceeds received by the Company from Preferential Issue in accordance with applicable laws. Pending utilisation for the purposes described above, the Company intends to temporarily invest funds in creditworthy instruments, including money market mutual funds and deposits with banks. Such investments would be in accordance with the investment policies as approved by the Board of Directors from time to time and applicable laws.

Monitoring of Utilization of Funds:

Since the proceeds from the Issue are not more than Rs.100 Crores, in terms of Regulation 162A of Chapter V of SEBI (ICDR) Regulations, 2018 the company would not require to appoint the Monitoring Agency to monitor the use of proceeds of this preferential issue in due course.

3. **Relevant date:**

The Relevant date as per the ICDR Regulations for the determination of the price per Equity Share pursuant to the preferential allotment is **Monday, 31st August, 2026** ("Relevant Date") (i.e. 30 days prior to the date of proposed AGM which is **Wednesday, 30th September, 2026**) to approve the proposed preferential issue.

4. **Basis on which the price has been arrived at and justification for the price (including premium, if any):**

The Equity Shares of the Company is listed on NSE Emerge the SME Platform of National Stock Exchange of India Limited ("NSE") and the shares were frequently traded on and the trading volume of Equity Shares of the Company was higher on NSE during the preceding 90 trading days prior to the Relevant Date for computation of issue price.

In terms of the provisions of Regulation 164(1) of ICDR Regulations, the price at which Warrants shall be allotted shall not be less than higher of the following:

a. the 90 trading days volume weighted average price of the related equity shares quoted on the recognized stock exchange preceding the relevant date; or

b. the 10 trading days volume weighted average prices of the related equity shares quoted on a recognized stock exchange preceding the relevant date.

Accordingly, as per the Regulation 164 of SEBI (ICDR), Regulations, 2015 minimum price per share calculated is Rs. 13.92/- (Rupees Thirteen and Ninety-Two Paisa Only) on preceding the relevant date and the price per Equity Shares to be issued is fixed at Rs. 20/- (Rupees Twenty Only) which shall be higher than the price as computed under Regulation 164 of SEBI (ICDR) Regulations, 2018.

Since the equity shares of the Company have been listed on the recognized Stock Exchange for a period of more than 90 trading days prior to the relevant date, it is not required to re-compute the price per share warrant to be issued and therefore, the Company is not required to submit the undertaking specified under the Regulations 163(1)(g) and 163(1)(h) of the SEBI (ICDR) Regulations, 2018 as amended as on date.

5. **Report of Independent Registered Valuer:**

No report of the Registered Valuer is required for the offer, issue and allotment of the warrant convertible into fully paid-up Equity Shares under the provisions of second proviso to Rule 13(1) of the Companies (Share Capital and Debenture) Rules, 2014, as amended.

However, in accordance with Regulation 166A of the ICDR Regulations, considering that the allotment shall be more than 5% of the post issue fully diluted share capital of the Company, the company has obtained valuation report dated 8th September, 2026, from Mr. Hitesh Jhamb, an Independent Registered Valuer (IBBI Regd. No. IBBI/RV/11/2019/12355) having office at 270A, First Floor, Patparganj, Mayur Vihar-I, New Delhi-110091 ("Valuation Report") and the price determine by such independent registered valuer is Rs. 13.92/- (Rupees Thirteen and Ninety-Two Paisa Only) and same has been published on the Company's website www.kckindustriesltd.com.

6. **Intent of the Promoters, Directors or Key Managerial Personnel of the Company to subscribe to the Preferential Issue; contribution being made by the Promoters or Directors either as part of the Preferential Issue or separately in furtherance of the objects:**

Except Jayd Trade Private Limited and Sheorayan Engineers & Associates Private Limited Promoter Group, none of the other promoters or any of the promoter group, Directors or Key Managerial Personnels of the Company intends to subscribe to any of the Convertible Equity Warrants on conversion proposed to be issued under the Preferential Issue or otherwise contribute to the Preferential Issue or separately in furtherance of the objects specified herein above.

7. **Time frame within which the allotment shall be completed:**

The Share warrants convertible into equity shares shall be issued and allotted by the Company to the Proposed Allottees within a period of 15 (Fifteen) days from the date of receipt of Member's approval, provided that, where the issue and allotment of the said equity shares is pending on account of pendency of any approval by any Regulatory Authority (including, but not limited to the NSE Limited and/or SEBI), MCA or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals or such other time as may be prescribed or permitted by the SEBI, Stock Exchanges or other relevant authorities.

8. **Equity Shareholding Pattern before and after the Preferential Issue:**

Sr. No	Category of Shareholder	Pre-Issue#		No. of shares to be allotted (Present Issue)	Post Issue*	
		No. of Share Held	% of Share Holding		No. of Share Held	% of Share Holding
A.	Promoters & Promoter Group Holding					
1	Indian					
a.	Individual	24,70,400	3.88	-	24,70,400	2.79
b.	Body Corporate	1,36,62,000	21.48	25,00,000	1,61,62,000	18.24
	Sub Total	**1,61,32,400**	**25.36**	**25,00,000**	**1,86,32,400**	**21.03**
2	Foreign promoter	-	-	-	-	-
	Sub Total (A)	**1,61,32,400**	**25.36**	**25,00,000**	**1,86,32,400**	**21.03**

B.	Non-promoter holding					
1.	Institutional Investor	-	-	-	-	-
a.	Foreign Portfolio Investors Category II	-	-	-	-	-
b.	Any Other (specify) Market Maker	-	-	-	-	-
2.	Non-Institutional	-	-	-		
a.	Key Managerial Personnel	-	-	-	-	-
b.	Investor Education and Protection Fund (IEPF)	-	-	-	-	-
c.	Body Corporate	42,50,000	6.68	1,37,50,000	1,80,00,000	20.32
d.	Resident Individuals holding nominal share capital upto Rs. 2 lakhs	1,02,45,000	16.11	-	1,02,45,000	11.56
e.	Resident Individuals holding nominal share capital in excess of Rs. 2 Lakhs	2,70,54,800	42.54	87,50,000	3,58,04,800	40.41
f.	Non-Resident Indians	2,67,500	0.42	-	2,67,500	0.30
g.	Any other	56,52,000	8.89	-	56,52,000	6.38
	Sub Total (B)	**4,74,69,300**	**74.64**	**2,25,00,000**	**6,99,69,300**	**78.97**
	Grand Total (A+B)	**6,36,01,700**	**100**	**2,50,00,000**	**8,86,01,700**	**100**

#The pre-issue shareholding pattern is as on 31st March, 2026 considering the paid-up capital on fully diluted basis.
**The Post-Issue Shareholding Percentage has been calculated based on the fully diluted post-issue paid-up share capital, assuming full subscription of the securities and full conversion of the warrants into equity shares.*

9. Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottees:

Sr. No.	Name of the Proposed Allottees	Name of beneficial owners of proposed allottee of Convertible Equity Warrants
1.	Jayd Trade Private Limited	Mr. Jagdish Prasad Arya
2.	Sheorayan Engineers & Associates Private Limited	Ms. Reena Sharma
3.	Madhuson Exports Limited	Mr. Agarwal Soni Radheymohan
4.	Gilded Technologies Private Limited	Ms. Rucha Ravindra Patil
5.	Juggernaut Corporate Advisors LLP	Mr. Vinay Jajodia

10. The names of the proposed allottees and the percentage of post preferential offer capital that may be held by them:

Sr. No.	Name of the Proposed Allottees	Pre- issue Shareholding (No. of Shares)	Pre-issue Shareholding (%)	No. of warrants to be allotted	Post- issue Shareholding (No. of Shares)	Post issue Shareholding (%)
1.	Jayd Trade Private Limited	67,00,000	10.53	12,50,000	79,50,000	8.97%
2.	Sheorayan Engineers & Associates Private Limited	69,62,000	10.95	12,50,000	82,12,000	9.27%
3.	Madhuson Exports Limited	-	-	62,50,000	62,50,000	7.05%
4.	Shreeram Shreemant Mule	-	-	25,00,000	25,00,000	2.82%
5.	Sagar Dattatrya Nivekar	-	-	25,00,000	25,00,000	2.82%
6.	Gilded Technologies Private Limited	-	-	75,00,000	75,00,000	8.46%
7.	Juggernaut Corporate Advisors LLP	-	-	25,00,000	25,00,000	2.82%
8.	Taru Agarwal	-	-	2,50,000	2,50,000	0.28%

Regd Office: SCO 198, Bridge Road, Near Orra Shopping Plaza, 17C, Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017
CIN: L62099CH2013PLC034388
Email ID: kcksales@gmail.com Phone: 0172-5086885

9.	Sawant Sunil Ramrao	-	-	2,50,000	2,50,000	0.28%
10.	Chennabasavanna C Langoti	-	-	2,50,000	2,50,000	0.28%
11.	Jagannath Atmaram Pawar	-	-	2,50,000	2,50,000	0.28%
12.	Dayanand Govind Pandhare	-	-	2,50,000	2,50,000	0.28%
Total		**1,36,62,000**	**21.48**	**2,50,00,000**	**3,86,62,000**	**43.64%**

11. The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter:

Sr. No.	Name of the Proposed Allottees	Current Status	Post Status
1.	Jayd Trade Private Limited	Promoter Group	Promoter Group
2.	Sheorayan Engineers & Associates Private Limited	Promoter Group	Promoter Group
3.	Madhuson Exports Limited	-	Public
4.	Shreeram Shreemant Mule	-	Public
5.	Sagar Dattatrya Nivekar	-	Public
6.	Gilded Technologies Private Limited	-	Public
7.	Juggernaut Corporate Advisors LLP	-	Public
8.	Taru Agarwal	-	Public
9.	Sawant Sunil Ramrao	-	Public
10.	Chennabasavanna C Langoti	-	Public
11.	Jagannath Atmaram Pawar	-	Public
12.	Dayanand Govind Pandhare	-	Public

12. Change in control, if any in the Company that would occur consequent to the preferential offer:

There shall be no change in the management or control of the Company pursuant to the issue of the warrants Convertible into Equity Shares.

13. Undertaking as to re-computation of price and lock-in of specified securities:

Since the Equity Shares of the Company are listed on recognized stock exchanges for more than 90 trading days, the price re-computation and lock-in extensions, required pursuant to Regulations 164(3) and 167(5) of the SEBI ICDR Regulations and the disclosures and undertakings required pursuant to Regulation 163(1)(g) and (h) of the SEBI ICDR Regulations are not applicable.

14. Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

During the financial year 2026-27, the Company has not made any allotment on preferential basis.

15. Justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

Not Applicable

16. Lock-in period:

The Warrants allotted pursuant to this resolution and the resultant equity shares to be issued and allotted upon exercise of right attached to the Warrants as above shall be subject to a lock-in for such period as per the provisions of Chapter V of the SEBI ICDR Regulations.

17. Listing:

The Company will make an application to National Stock Exchange of India Limited ('NSE') where the existing Equity Shares are presently listed, for listing of the Equity Shares that will be issued on conversion of Warrants. Such Equity Shares, once allotted, shall rank-pari passu with the then existing Equity Shares, in all respects, including voting rights and dividend.

18. Practicing Company Secretary Certificate:

A certificate from Ms. Mayuri Sinha (ACS No A48931, CP No: 20036), Practicing Company Secretary, certifying that the preferential issue of warrants is being made in accordance with requirements of ICDR Regulations, shall be available for inspection by the members and the same may also be accessed on the Company's website at the link www.kckindustriesltd.com.

19. Disclosures specified in Schedule VI of ICDR Regulations, if the issuer or any of its promoters or directors is a wilful defaulter or fraudulent borrower:

Neither the Company nor any of its promoters and directors is a wilful defaulter or fraudulent borrower or a fugitive economic offender and thus is not required to make disclosures as specified in Schedule VI of SEBI ICDR Regulations.

20. Material terms of raising such securities

The material terms for the Preferential Issue of Warrants to the Proposed Allottees is set out below:

Tenure: The Warrants shall be convertible into equity shares within a period of 18 (eighteen) months from the date of allotment of the Warrants.

Conversion and other related matters:

(i) The Warrant holder shall have the right to convert the Warrants into fully paid-up equity shares of the Company of face value of Rs. 2/- (Indian Rupees Two only) each, in one or more tranches, by delivering a notice of conversion ("Conversion Notice") to the Company requesting the conversion of the relevant number of Warrants into equity shares, on the date designated as the specified conversion date in the Conversion Notice ("Conversion Date").

(ii) The conversion ratio is 1 (one) equity share in lieu of 1 (one) Warrant.

(iii) Prior to the Conversion Date, the Warrant holder shall pay the Warrant exercise amount for the relevant Warrants it proposes to convert, and the Company shall, upon receipt of such payment in the designated bank account, on the Conversion Date, in accordance with applicable law to issue and allot equity shares (free and clear of all encumbrances other than any lock-in prescribed under applicable law) to the Warrant holder in lieu of the relevant Warrants.

(iv) The Company shall file the certificate from its statutory auditor with the Stock Exchanges, confirming that the Company has received the Warrant exercise amount in compliance with Regulation 169(4) of the SEBI ICDR Regulations from the Warrant holder and the relevant documents thereof are maintained by the Company as on the date of certification.

21. Other disclosures/undertaking

i. The Company, its Promoters and its Directors are not categorized as wilful defaulter(s) by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India and have not been categorized as a fraudulent borrower. Consequently, the disclosures required under Regulation 163(1)(i) of the ICDR Regulations is not applicable.

ii. None of its Directors or promoters are fugitive economic offenders as defined under the ICDR Regulations.

iii. The Company does not have any outstanding dues to SEBI, Stock Exchange or any of the depositories;

iv. The Company has obtained the Permanent Account Numbers (PAN) of the proposed allottees, except those allottees which may be exempt from specifying PAN for transacting in the securities market by SEBI before an application seeking in-principal approval is made by the Company to the stock exchange where its equity shares are listed;

v. The Company shall be making application seeking in-principal approval to the stock exchange, where its equity shares are listed, on the same day when this notice will be sent in respect of the general meeting seeking shareholders' approval by way of a special resolution;

vi. The Company is in compliance with the conditions for continuous listing;

vii. The proposed allottees, promoter and promoter group has not sold any of the equity shares during 90 trading days preceding the relevant date;

viii. The Equity Shares held by the proposed allottees in the Company are in dematerialized form only;

ix. No person belonging to the promoters / promoter group has previously subscribed to any warrants of the company during the last one year;

x. The Company has complied with the requirement of Rule 19A of the Securities Contracts (Regulation) Rules, 1957 and Regulation 38 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 maintaining a minimum of 25% of the paid-up capital in the hands of the public.

xi. The Company has complied with the applicable provisions of the Companies Act, 2013 and rules made thereunder. The provisions of Section 62 of the Companies Act, 2013 (as amended from time to time) and the SEBI (ICDR) Regulations, 2018 provide, inter alia, that when it is proposed to increase the issued capital of the Company by allotment of further shares, such shares are required to be first offered to the existing members of the Company for subscription unless the members decide otherwise through a Special Resolution.

Accordingly, the approval of the Members of the Company is hereby sought by way of Special Resolution for authorizing the Board of Directors of the Company to offer, issue and allot convertible warrants as specifically described in the resolutions set out at Item No.1 of this Notice.

A copy of the Memorandum of Association of the Company duly amended will be available for inspection in the manner provided in this AGM Notice. Documents referred to in the notice/ explanatory statement will be available for inspection by the Members of the Company as per applicable law.

The Board believes that the proposed issue of warrants is in the best interest of the Company and its Members and therefore recommends the item mentioned in Item No. 4 to be approved by a **Special Resolution.**

DIRECTORS' REPORT

Dear Members,

Your Directors take great pleasure in presenting the 12th Annual Report of **KCK INDUSTRIES LIMITED** the "Company" on business and operations of the Company along with the audited financial statements of accounts for the financial year ended 31st March 2026.

1. FINANCIAL SUMMARY

The Company's financial performance, for the year ended March 31, 2026 is summarized below:

The Board's Report shall be prepared based on the stand alone financial statements of the company.

Amount in Lacs.

Particulars	2025-26	2024-25
Total Income	3015.66	3593.53
Total Expenditure	2971.89	3485.50
Profit before tax	43.77	108.04
Provision for Tax/ (Deferred tax)	1.41	35.19
Comprehensive Income	42.36	72.85

2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

- The company is engaged in the business of trading of chemicals and dyes and manufacturing of rice shellar.
- The Total revenue for the Current year is Rs 3015.66 lacs in comparison to Last year's revenue I.e. Rs. Rs. 3521.45 lacs
- The Profit in the Current year is Rs 42.36 in comparison to Rs 72.85 Lacs last year's.

During the year under review, there has been no change in the nature of the business of the Company. Further, there were no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

3. MATERIAL CHANGES AND COMMITMENTS

During the year under review the company sold the land and building and plant and machinery situated at Lehragaga related to our rice shellar business. All the process completed during the year.

Board of Directors of the Company and members of the company in Extra Ordinary General meeting held on 31st march 2026 decided to incorporate a Wholly Owned Subsidiary (WOS) in India, with the intention of diversifying and expanding the Company's business operations into the field of Information Technology and allied services.

In extra Ordinary general meeting held on 31st March 2026 decided to alter the object clause of the company in addition to the existing main object clause to carry on the business of Information Technology and allied services, in India or abroad,

5. TRANSFER TO GENERAL RESERVES IN TERMS OF SECTION 134(3) (J) OF THE COMPANIES ACT, 2013

No amount has been transferred to the general reserve during the year under review.

6. SHARE CAPITAL

During the Financial Year 2025-26,

Company increased its Share Capital on following occasions:

(i) Authorized Share Capital

There was change in the authorized capital of the company during the year. Authorized capital increased from Rs. 13,50,00,000 (Rupees Thirteen Crores Fifty Lacs only) divided into 6,75,00,000 (Six Crores Seventy Five Lacs) Equity Share of Rs. 2/- each to Rs 18,00,00,000 (Rupees Eighteen Crores only) divided into 9,00,00,000 (Nine crores) on 31st march 2026.

(ii) Paid up Share Capital

No change in the paid up share capital of the company under review.

(iii) ISSUE OF SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued any shares with differential rights during the year under review. Hence the provisions of Section 43 of the Companies Act, 2013 are not applicable.

(iv) ISSUE OF SWEAT EQUITY SHARE

The Company has not issued any sweat equity shares during the year under review. Hence the provisions of Section 54 of the Companies Act, 2013 are not applicable.

7. DEPOSIT

DETAILS RELATING TO DEPOSITS COVERED UNDER CHAPTER V OF THE ACT

A	Accepted during the year	:	NIL
B	Remained unpaid or unclaimed as at the end of the year	:	
C	whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so (default), number of such cases and the total amount involved	:	
	i. at the beginning of the year	:	
	ii. maximum during the year	:	
	iii. at the end of the year	:	

DETAILS OF DEPOSITS WHICH ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS OF CHAPTER V OF THE ACT

During the Financial Year under review, the Company has not accepted any deposit under Section 73 to 76 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rule, 2014 as amended from time to time which are not in compliance with the requirements of Chapter V of the Act.

8. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Directors

In accordance with Section 152 and other applicable provisions of Companies Act, 2013, Mrs Reena Sharma (DIN no **06883803**) being Non-Executive Director, retires by rotation and being eligible offers himself for re-appointment at the ensuing Annual General Meeting. The Board recommends his appointment.

Mr. VIJENDER SINGH(Din: 07339155) who was appointed as an Director in the capacity of Independent Director of the Company by the Board of Directors effective from 6th september, 2025, resigned from directorship on 26th January, 2026.

Mr. BAJRANG LAL KEDIA(Din: 07339265) who was appointed as Director in the capacity of Independent Director of the Company by the Board of Directors effective from 6th September, 2025

KEY MANAGERIAL PERSONNEL

No change in Key managerial personnel.

BOARD COMMITTEES

Details of Board committees and term of reference is provided in the "**Annexure V"** corporate Governance report of the company.

9. BOARD MEETINGS

The details of the Number of Meetings of the Board held during the financial year 2025-26 form part of the Corporate Governance

10. DECLARATION BY INDEPENDENT DIRECTORS

Mr Bhawna Saunkhiya and Bajrang Lal kedia.
Independent Directors of the Company have given their respective declaration as required under Section 149(7) of the Companies Act, 2013 to the effect that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and that they abide by the provisions specified in Schedule IV to the Companies Act, 2013. The Board has, taken on record the declarations received from Mr Bhawna Saunkhiya and Bajrang Lal kedia.

11. DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors state that:

a) in the preparation of the annual accounts for the year ended March 31, 2026 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for the year ended on that date;

c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors have prepared the annual accounts on a 'going concern' basis;

e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

12. CORPORATE SOCIAL RESPONSIBILITY

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the provisions of Section 135 of the Companies Act, 2013 are not applicable.

13. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis, therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large.

Your Directors draw attention of the members to in the Accounting Policies to the Financial Statement which sets out related party disclosures as prescribed under Accounting Standard 18.

Information on transactions with related parties pursuant to Section 134(3)(h) of the Act read with rule 8(2) of the Companies (Accounts) Rules,2014 are given in **"Annexure - 1"** Form AOC-2 and the same forms part of this report.

14. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

In accordance with Section 178 of the Companies Act, 2013 the Nomination and Remuneration Committee has formulated Remuneration Policy ("the policy"). The objective of the policy is to ensure that Executive Directors and other employees are sufficiently compensated for their performance. The Policy seeks to provide criteria for determining qualifications, positive attributes and independence of a director.

15. STATUTORY AUDITORS

At the 8th AGM held on 30th November, 2021 the members approved appointment of M/s D S P & Associates (Firm Registration No. 006791N) as Statutory Auditors of the Company to hold office for a period of five years from the conclusion of that AGM till the conclusion of the AGM to be held in 2027 .

Further Board recommend the appointment of M/s GAMS & Associateds LLP was appointed as statutory auditor of the company with effect from 31th december, 2025 and appointment was approved in Extra Ordinary general meeting held on 31st March 2026.

M/s GAMS & Associateds LLP Chartered Accountants (Firm Registration Number: FRN N500094) have given their consent for the proposed appointment as Statutory Auditors of the Company from the conclusion of the ensuing Annual General Meeting of the members of the Company. They have further confirmed that the said appointment, if made, would be within the prescribed limits under Section 141(3)(g) of the Companies act, 2013 and that they are not disqualified for appointment.

16. EXPLNATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

All the remarks and qualification mentioned by the auditor is self explanatory.

Remarks by Secretarial auditor in their Secretarial Audit Report forming the part of director report as given below:

1.(a) The company has not filed form AOC 4 XBRL, form MGT -7 for F.Y. Ended 31.03.2025, Form MGT 14 for approval of Directors Report for F.Y. ended 31.03.2025 till 31.03.2026,

(b) The Company had passed a Special Resolution on 25.11.2024 for increasing the authorized share capital from ₹13.50 crore to ₹17.50 crore and for consequential amendment in the Memorandum of Association. However, the Company did not file Form SH-7 within the prescribed time under Section 64 of the Companies Act, 2013. Subsequently, in the Extra-Ordinary General Meeting held on 31.03.2026, the members passed an Ordinary Resolution to further increase the authorized share capital, and the Company filed Form SH-7 in compliance with statutory requirements.

(c) There was also certain instance wherein the Company have delayed in filing the returns / disclosures with Registrar of Companies and the Company has paid additional fees for the same.

2. The Company had failed to comply with Regulation 33 of the SEBI LODR Regulations for Quarter and Financial year ended 31.03.2025.

The Financial Results in XBRL were submitted on 09.06.2025 with delay of 8 days, the company paid a fine of Rs. 40,000/-.
3. The Company has disclosed certain short-term loans and advances in its financial statements. However, detailed particulars of these loans and advances have not been provided in the financial statements. In the absence of such information, we are unable to comment on their status.
4. The Website of the company is not updated with the required information as per SEBI LODR Regulations as on date.

Management Comments:
Management is trying to comply with all the compliance of Companies Act 2013 along with the Sebi regulations on time and company had paid the additional fee when there is any delay.

The Company had obtained approval of its members at the General Meeting held on 25 November 2024 for increase in the authorised share capital from ₹13.50 crore to ₹17.50 crore and consequential alteration of the Memorandum of Association. However, the requisite statutory filing in Form SH-7 was inadvertently not completed within the prescribed timeline.
Subsequently, upon review of the authorised share capital requirements of the Company and the earlier approval, the matter was reconsidered by the members.

Company website is undergoing a lot of changes because of major changes in the business company website is undergoing through many changes so few updates are stil pending.

17. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

Company has not granted any loans and made investments, or given guarantees or provided securities to other bodies corporate under the provisions of Section 186 the Companies Act, 2013.

18. EXTRACT OF ANNUAL RETURN

Pursuant to Section 134(3)(a) and Section 92(3) of the Act read with Companies (Management and Administration) Rules, 2014, the draft Annual Return of the Company in Form MGT-7 for FY 2025-26 has been placed on the Company's website and can be accessed at the company website www.kckindustriesltd.com

19. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF) during the financial year 2025-26

20. STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

21. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS PURSUANT TO RULE 8 (5) (viii) OF COMPANIES (ACCOUNTS) RULES, 2014

The Company has a formal system of internal control testing which examines both the design effectiveness and operational effectiveness to ensure reliability of financial and operational information and all statutory / regulatory compliances. The Company has a strong monitoring and reporting process resulting in financial discipline and accountability.

22. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The information required pursuant to Section 197(12) read with Rule, 5 (1) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are provided in the "**Annexure-IV"** of the Annual Report.

The Company has not appointed any employee(s) in receipt of remuneration exceeding the limits specified under Rule 5 (2) of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

23. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has duly set up an Internal Complaints Committee (ICC) in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013, to redress complaints received regarding sexual harassment. The following is a summary of sexual harassment complaints received and disposed off during the year 2025-26.

No of complaints received : Nil
No of complaints disposed off: Nil

24. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in **Annexure "III"**

25. DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS /TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

There are no significant material orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations.

Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

26. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

The Company has established a vigil mechanism, through a Whistle Blower Policy, where Directors and employees can voice their genuine concerns or grievances about any unethical or unacceptable business practice. A whistle-blowing mechanism not only helps the Company in detection of fraud, but is also used as a corporate governance tool leading to prevention and deterrence of misconduct. It provides direct access to the employees of the Company to approach the CFO of the company or the Chairman of the Audit Committee, where necessary. The Company ensures that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment or victimization.

27. SECRETARIAL AUDIT REPORT

The Company has appointed Neeraj Jindal & Associates, a firm of Company Secretaries in Practice, to undertake the Secretarial Audit of the Company pursuant to the provisions of Section 204 of the Companies Act 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014. The Report of the Secretarial Auditor is annexed to the Board's Report as Annexure 'A'.

28. BOARD EVALUATION

Pursuant to applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board had adopted a formal mechanism for evaluating its own performance and as well as that of its Committees and individual Directors, including the Chairperson of the Board.

29. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report for the year under review, as stipulated under Regulation 34(2(e) of the SEBI (LORD) 2015, is presented in **Annexure VI** and the same is for the part of this report.

30. BUSINESS RESPONSIBILITY REPORT (BRR)

The Board of Directors of the Company hereby confirms that, according to the provisions of Regulation 34(2)(f) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation 2015, the give report on Business Responsibility Report (BRR) is not mandatorily applicable to our company, hence not annexed with Annual Report.

31. DISCLOSURE IN RESPECT OF SCHEME FORMULATED UNDER SECTION 67(3) OF THE COMPANIES ACT, 2013

Since the Company has not formulated any scheme in terms of Section 67(3) of the Companies Act, 2013, therefore no disclosures are required to be made.

32. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:

There has been no subsidiary/Associate/Joint Venture incorporated/ceased of your company during the financial year 2025-26

33. DISCLOSURES PURSUANT TO SECTION 197(14) OF THE COMPANIES ACT, 2013:

No disclosure under section 197(14) of the Companies Act, 2013 is required. Company has no Holding or Subsidiary company as on 31st March, 2026.

34. Dividend

No dividend has been declared by the company during the financial year 2025-26

34. SHARES IN SUSPENSE ACCOUNT

There are no shares lying in suspense account

35. REPORTING OF FRAUDS

There was no instance of fraud during the year under reivew, which required the Statutory Auditors to report to the Audit Committee and / or Board under Section 143(12) of Act and Rules framed there under.

36. STATEMENT OF DEVIATION OR VARIATION

Pursuant to Regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, there is no deviation or variation in the use of proceeds

37. OTHER DISCLOSURES

a.There was no revision of financial statements and Board's Report of the Company during the year under review

b. There has been no change in the nature of business of the Company as on the date of this report

c. No application has been made under the Insolvency and Bankruptcy Code; hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year is not applicable.

d. The requirement to disclose the details of the difference between the amount of valuation done at the time of onetime settlement and the valuation done while taking a loan from the Banks or Financial Institutions along with the reasons thereof, is not applicable.

e. CODE FOR PREVENTION OF INSIDER TRADING

The Board has adopted a code to regulate, monitor and report trading by insiders in securities of the Company. The code inter alia requires pre-clearance for dealing in the securities of the Company and prohibits the purchase or sale of securities of the company while in possession of unpublished price sensitive information in relation to the Company and during the period when the trading window is closed.

38.ENVIRONMENT, HEALTH AND SAFETY

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires the conduct of operations in such a manner to ensure the safety of all concerned, compliance with environmental regulations and preservation of natural resources.

39. COMPLIANCE WITH SECRETARIAL STANDARDS

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

40. REPORTING OF FRAUDS

There was no instance of fraud during the year under review, which required the Statutory Auditors to report to the Audit Committee and/or Board under Section 143(12) of the Act and Rules framed thereunder.

41. CAUTIONARY STATEMENT

Statements in this Directors' Report and Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company's operations include raw material availability and its prices, cyclical demand and pricing in the Company's principal markets, changes in Government regulations, Tax regimes, economic developments within India and the countries in which the Company conducts business and other ancillary factors.

42 ACKNOWLEDGEMENT

The Board of Directors acknowledges with gratitude the co-operation and assistance provided to your company by its bankers, financial institutions, government and other agencies. Your Directors thank the customers, vendors and other business associates for their continued support in the company's growth.

***For* and on behalf of Board of**

Directors

Reena Sharma
Director
DIN – 06883803

Jagdish Prasad Arya
Director
DIN - 06496549

Place: Chandigarh
Dated: 8th September, 2026

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st March ,2026.

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,
The KCK INDUSTRIES LIMITED.
CIN: L24232CH2013PLC034388.
R/o: PLOT NO 484B, VILLAGE DARIA, KHATAUNI NO 95,
KHASRA 9/7 CHANDIGARH. - 160101

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **KCK INDUSTRIES LIMITED**. (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year **1st April, 2025 to 31st March, 2026** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. I have examined the books, papers, minute books, forms and returns filed and other records maintained by ("The Company") for the financial year ended on 31st March, 2026 according to the provisions of:

I. The Companies Act, 2013 (the Act) and the rules made there under subject to notes given at the end of this report;

II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder (Not applicable to the company);

III. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under; (to the extent applicable to the company)

IV. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Not applicable to the company)

V. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 2021 (Not applicable to the company);

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021 (Not applicable to the company);

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client ;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not applicable to the company); and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to the company);

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(VI) As we have been given to understand that considering activities, there is no specific regulator subject to whose approval company can carry on / continue business operation. We have also in-principally verified systems and mechanism which is in place and followed by the Company to ensure Compliance of other applicable Laws (in addition to the above mentioned Laws (i to v) as applicable to the Company) and we have also relied on the representation made by the Company and its Officers in respect of systems and mechanism formed / followed by the Company for compliances of other applicable Acts, Laws and Regulations and found the satisfactory operation of the same.

The compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this audit since the same have been subject to review by the statutory auditor(s) and other designated professionals.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India as applicable on date.

(ii) The Listing Agreements entered into by the Company with National Stock Exchange of India Limited (Emerge).

Except to our observations made at the end of the report.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority Decision is carried through while the dissenting member’s views are captured and recorded as part of minutes.

We further report that as represented by the company and relied upon by us and based on the information received and records maintained, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the financial year under review, no event has occurred having a major bearing on the Company's affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc., except as follows:

1. The Company (via members approval dated 31.05.2023) has issued and allotted 75,00,000 Share Warrants @ Rs. 20/- per shares including premium of Rs 10/- per warrant each Share Warrants on 03.08.2023. Out of which 3719891 warrants were converted into Equity Shares during the F.Y. 2023-2024 and 3500449 were converted into Equity Shares in F.Y. 2024-25, 3780109, rest of the 279660 Warrants were not converted in the validity period the warrants till 02.02.2025 & were subsequently forfeited.

2. *The Capital clause of the Memorandum of Association of the company was altered to increase the Authorized Capital of the Company from 13.50 Crores to 17.50 Crores via members Special Resolution dated 25.11.2024 and Memorandum of Association was amended to substitute the capital clause as follows:

V. "The Authorized share capital of the Company is Rs. 17,50,00,000 (Rupees Seventeen Crores Fifty Lacs Only) divided into 8,75,00,000 (Eight Crores Seventy Five Lacs) Equity Share of Rs. 2/- each."

***The company had filed form MGT 14 for the above change, but no SH 7 was filed, further the company again passed an Ordinary Resolution on 31.03.2026 for Increase in the Authorized share capital of the Company from Rs. 13,50,00,000 (Rupees Thirteen Crores Fifty Lacs only) to Rs 18,00,00,000 (Rupees Eighteen Crores only) and Amended the MOA.**

3. **The Capital clause of the Memorandum of Association of the company was altered to increase the Authorized Capital of the Company from 13.50 Crores to 18.00 Crores via members Ordinary Resolution dated 31.03.2026 and Memorandum of Association was amended to substitute the capital clause as follows:

V. "The Authorized share capital of the Company is Rs. 18,00,00,000 (Rupees Eighteen Crores only) divided into 9,00,00,000 (Nine Crores) Equity Share of Rs. 2/- each."

****The company had filed form MGT 14 for the above change, but no SH 7 was filed, further the company again passed an Ordinary Resolution on 31.03.2026 for Increase in the Authorized share capital of the Company from Rs. 13,50,00,000 (Rupees Thirteen Crores Fifty Lacs only) to Rs 18,00,00,000 (Rupees Eighteen Crores only) and Amended the MOA.**

4. The statutory Auditors of the company M/s DSP & Associates, Charted Accountants, Ludhiana resigned w.e.f. 16.12.2025, creating Casual vacancy in the office, M/s G A M S & ASSOCIATES LLP, Chartered Accountants were appointed to fill in the Casual Vacancy w.e.f. 31.12.2025, which was subsequently approved by members in their Extra Ordinary General Meeting held on 31.03.2026.

5. The Alteration of the object Clause and the Auxiliary Object Clause of the Memorandum of Association of The Company.

The Company in its Extra Ordinary General Meeting held on 31.03.2026 passed special Resolutions for amending Main object clause and Auxiliary Object Clause of the Memorandum of Association.

Observations:

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observation(s):

1.(a) The company has not filed form AOC 4 XBRL, form MGT -7 for F.Y. Ended 31.03.2025, Form MGT 14 for approval of Directors Report for F.Y. ended 31.03.2025 till 31.03.2026,

(b) The Company had passed a Special Resolution on 25.11.2024 for increasing the authorized share capital from ₹13.50 crore to ₹17.50 crore and for consequential amendment in the Memorandum of Association. However, the Company did not file Form SH-7 within the prescribed time under Section 64 of the Companies Act, 2013. Subsequently, in the Extra-Ordinary General Meeting held on 31.03.2026, the members passed an Ordinary Resolution to further increase the authorized share capital, and the Company filed Form SH-7 in compliance with statutory requirements.

(c) There was also certain instance wherein the Company have delayed in filing the returns / disclosures with Registrar of Companies and the Company has paid additional fees for the same.

2. The Company had failed to comply with Regulation 33 of the SEBI LODR Regulations for Quarter and Financial year ended 31.03.2025. The Financial Results in XBRL were submitted on 09.06.2025 with delay of 8 days, the company paid a fine of Rs. 40,000/-.

3. The Company has disclosed certain short-term loans and advances in its financial statements. However, detailed particulars of these loans and advances have not been provided in the financial statements. In the absence of such information, we are unable to comment on their status.

4. The Website of the company is not updated with the required information as per SEBI LODR Regulations as on date.

*Notes:

1. It is hereby brought to your notice that the company is Listed on the NSE (SME) platform.

2. We have relied on the financial statements as approved by the Board of Directors and submitted to the Statutory Auditors and we have also relied on the report of Statutory Auditors for the F.Y. ended 31.03.2026.

3. This Secretarial Audit Report has to be read along with the covering letter signed on the even date.

4. For Eligibility of Independent Directors, we have relied on the declaration of Independence given by them.

Place: Mohali. For Neeraj Jindal & Associates

Date: 02.09.2026. Sd.

Company Secretaries
CS Neeraj Jindal
M. No. F8270
CP No. 9056

UDIN : F008270G001109139

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of

KCK INDUSTRIES LIMITED.
R/o: SCO 198, Bridge Road, Near Orra Shopping Plaza
Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **KCK INDUSTRIES LIMITED** having CIN: L24232CH2013PLC034388 and having registered office at **SCO 198, Bridge Road, Near Orra Shopping Plaza, 17C, Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017** (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to me/us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these, based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Neeraj Jindal & Associates.
Company Secretaries

CS. Neeraj Jindal.
Proprietor
(Membership No.: FCS 8270)
(Certificate of Practice No.: 9056)
(Peer Review Certificate No. **2258/2022)**

UDIN F008270H001363712
Place : Mohali
Date:03.09.2026.

Annexure "III" to Directors' Report for the year ended 31st March, 2026

Particulars required under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014

[A] CONSERVATION OF ENERGY:

(a) Energy Conservation Measures Taken:
Energy utilisation is primarily for domestic use and assembly activities which is optimised and further steps are being taken by management to emphasise on conservation of energy with all employees.

(b) Additional investments and proposals, if any, being implemented for reduction of consumption of energy: **NIL**

(c) Impact of the measures at (a) & (b) above for reduction of energy consumption & consequent impact on the cost of production of goods: **NIL**

(d) Steps taken by company to use alternate source of energy, if any:**NIL**

(e) Capital investment on energy conservation equipments: **NIL**

(f) Power and Fuel Consumption: **N.A**

	Current Year	**Previous Year**
Electricity:		
Purchased		
Unit (million)		
Total Amount (Rs.million)		
Rate/Unit		
Furnace Oil:		
Purchased		
Unit (million)		
Qty (Kilo Ltrs)		
Total Amount (Rs. Millions)		
Rate/Unit		

[B] TECHNOLOGY ABSORPTION: (N.A)

[C] RESEARCH & DEVELOPMENT: (N.A)

a. Specific areas in which R & D was carried out by the Company: **(N.A)**
b. Benefits derived as a result of the above R & D: **(N.A)**

Expenditure on R&D: **(N.A)**	**Current Year (Rs. Lakhs)**	**Previous Year (Rs.Lakhs)**
a) Capital		
b) Recurring		
c) Total		
d) Total as % of Turnover Rate/Unit		

(D) FOREIGN EXCHANGE EARNINGS AND OUTGO: NIL

Details of earnings in foreign exchange: nil

Particulars	Current Year 01.04.25-31.03.26	Previous Year 01.04.24-31.03.25
Export of Goods calculated on FOB Basis		
Interest and dividend		
Royalty		
Know-how	**NIL**	**NIL**
Professional and Consultancy fees		
Other Income		
Total earning in foreign exchange		

Details of expenditure in foreign exchange: nil

Particulars	Current Year 01.04.2025-31.03.2026	Previous Year 01.04.2024-31.03.2025
Import of Capital Goods calculated on CIF Basis:		
(i) raw material		
(ii) component and spare parts		
(iii) capital goods – Software Purchase		
Expenditure on account of:	**NIL**	**NIL**
Royalty		
Know-how		
Professional and Consultancy fees		
Interest		
Other matters		
Dividend paid		
Total expenditure in foreign exchange		

“ANNEXURE-IV”
DETAILS PERTAINING TO EMPLOYEES AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT 2013

STATEMENT OF PARTICULARS OF EMPLOYEES PURSUANT TO PROVISIONS OF SECTION 197(12) OF THE COMPANIES ACT 2013 READ WITH COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

(1) Ratio of the remuneration of each director to the median remuneration of all the employees of the Company for the financial year;

S.No	Name of Directors	Remuneration	% Increase in Remuneration	**Ratio of remuneration of each Director/ to Median remuneration of employees**
1	Saloni Kumari	0	NA	**NIL**
2	Jagdish Prasad Arya (Managing Director)*	480000	NIL	**1.1**
3	Reena Sharma (Director)	NIL	NIL	**NIL**
4	Bajrang Lal Kedia (Independent Director)	NIL	NIL	**NIL**

(2) The median remuneration of employees of the Company during the financial year was Rs. 480000/-

(3) The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:

S.No	Name of Directors	Designation	Remuneration	% Increase in Remuneration
1.	Jagdish Prasad Arya	Managing Director	480000	
2	Harsimran Jit Kaur	Company Secretary	480000	

(4) The number of permanent employees on the rolls of company as on 31st March, 2025 was 8

(5)Relationship between average increase in remuneration and company performance:

there was no change in remueration during th eyear under review . permanent employees are getting the same salary received during the last year. But no of perment employees decrease as company decided to sell rice sheller plant at sangrur.

(6) The percentage increase in median remuneration of employees in the financial year:

Median remuneration of employees during the financial year2025-2026 was 480000 as compared to 480000 previous financial year.

Median remueration was same as last year as there has been no change in remuneration in the company.

The payment of managerial remuneration was as per the remuneration approved by the shareholders of the Company and within the limit specified under the Companies Act 2013.

(7) Variations in the market capitalization of the Company:

(a) The market capitalization as on March 31, 2026 was Rs. 13356.35Lacs .

(b) Price Earnings ratio of the Company was 305.14 as at March 31, 2026 and as on March 31, 2025 it was 68.07

Closing date of Financial Year	Issued Capital (shares)	Closing Market Price Per Shares	EPS	PE Ratio	Mrket Capitalization (Rs Lacs)
31.03.2025	63601700	38.8	0.57	68.07	24677.45
31.03.2026	63601700	21	0.068	305.14	13356.36
Increase/ Decrease	0	-17.8	-0.502	237.07	-11321.09
% Increase/ Decrease	0.00%	-84.76%	-738.24 %	77.69%	-84.76%

(8) Comparison of Remuneration of the Key Managerial Personnel(s) against the performance of the Company:

Comparison of remuneration of KMP against their performance is not possible . as there has been no change in the KMP during the year under review.

(9) Comparison of average percentile increase in the salaries of employees other than the managerial personnel and managerial personnel:

There was no change in the remuneration of the employees. The salary of MD is fixed so there is no change in the percentile of MD remuneration. Those employess who are getting fixed salary there was no change in remuneration during the year

(10)Comparison of each remuneration of key Managerial Personnel against the performance of the company:

S.no	Name of KMP	Remuneration	Comparison of the Remuneration of the KMP against the performance of the Company
1.	Jagdish Prasad Arya	480000	There has been no increase the remuneration of KMP during the year under review and one of KMP has been resigned during the year. So comparison is not possible
2.	Harsimran Jit Kaur	480000	

(11) The key parameters for the variable component of remuneration availed by the directors :

There is no variable component of remuneration availed by the directors of the company. Directors of the company received fixed remuneration during the year under review.

(12) Ratio of Remuneration of the highest paid director to that of employees who are not director but receive remuneration in excess of the highest paid director during the year: 1:2.50

(13) Remuneration is as per the remuneration policy of the company.

ANNEXURE V
CORPORATE GOVERNANCE

Our company stands committed to good corporate governance practices based on the principle such as accountability, transparency in dealings with our stakeholders, emphasis on communication and transparent reporting.
The corporate governance framework is based on an effective independent Board, separation of the Board's supervisory role from the executive management team and constitution of the Board Committees, as required under Law.
Our corporate governance philosophy is based on the following principles:

- Satisfy the spirit of the law and not just the letter of the law. Corporate governance standards should go beyond the law.
- Be transparent and maintain a high degree of disclosure levels. When in doubt, disclose.
- Make a clear distinction between personal conveniences and corporate resources.
- Communicate externally, in a truthful manner, about how the Company is run internally.
- Have a simple and transparent corporate structure driven solely by business needs.
- The Management is the trustee of the shareholders' capital and not the owner.

The Company believes that corporate governance is about creating organizations that succeed in the marketplace with the right approach and values. This will enhance the value for all its stakeholders.

(1) BOARD OF DIRECTORS

COMPOSITION OF THE BOARD

A) The Board of Directors of the Company (Board) has optimum combination of Executive and Non Executive Directors

The following is the Composition of the Board as at 31st March, 2026:

Category	Name of the Directors	Designation	No of Shares held
Promoter & Non Executive Director	Reena Sharma	Director	5703200
Non Executive Director	Saloni Kumari	Director	NIL
Managing Director	Jagdish Prasad Arya	Director	NIL
Independent Director	Bajrang Lal Kedia	Director	NIL

(b) NO. OF BOARD MEETING HELD AND DATES

THERE ARE 15 MEETINGS HELD DURING THE YEAR 2025-2026

1	30-05-2025
2	09-06-2025
3	06-09-2025
4	01-10-2025
5	14-11-2025
6	31-12-2025
7	12-02-2026
8	26-02-2026

The details of directors and their attendance record at the Board Meeting held during the Year under review are as follows:

S.No	Name of Directors	Category	Attendance Of Board Meetings	Attended last AGM	No. Of Other Directorship / Committees Membership/ Chairmanship		
					O.D	C.M	C.C
1.	JAGDISH PRASAD ARYA	MANAGING DIRECTOR	8	Yes	1	1	-
2.	REENA SHARMA	NON EXECUTIVE DIRECTOR	8	Yes	NA	2	-
3.	BAJRANG LAL KEDIA	NON EXECUTIVE INDEPENDENT DIRECTOR	6	Yes	NA	3	-
4..	SALONI KUMARI	NON-EXECUTIVE NON INDEPENDENT DIRECTOR	8	Yes	Na	-	-

(O.D.) Directorship in other Company
(C.M.) Committee Membership
(C.C.) Committee Chairmanship

(2) COMMITTEES OF THE BOARD

The Board of Directors has constituted 3 Committees of the Board viz.

• Audit Committee

• Nomination & Remuneration Committee

• Stakeholder Relationship Committee

AUDIT COMMITTEE

Our Company has constituted an audit committee ("Audit Committee"), as per the provisions of Section 177 of the Companies Act, 2013.

The terms of reference of Audit Committee complies with the requirements of Companies Act, 2013. The committee presently comprises following three (3) directors. Mr. Bajrang Lal Kedia is the Chairman of the Audit Committee.

Sr. No.	Name of the Director	Status	Nature of Directorship
1.	Mr. Bajrang Lal Kedia	Chairman	Independent Director
2.	Mr. Jagdish Prasad Arya	Member	Managing Director
3.	Mr Vijender Singh*	Member	Independent Director

- Mr Vijender Singh resigned from the post of directorship with effect from 26th January, 2026

Role of Audit Committee

The terms of reference of the Audit Committee are given below:

1. To investigate any activity within its terms of reference.
2. To seek information from any employee.
3. To obtain outside legal or other professional advice.
4. To secure attendance of outsiders with relevant expertise, if it considers necessary.
5. Oversight of the company's financial reporting process and the disclosure of its financialinformation to ensure that the financial statement is correct, sufficient and credible.
6. Recommending to the Board, the appointment, re-appointment and, if required, thereplacement or removal of the statutory auditor and the fixation of audit fees.
7. Approval of payment to statutory auditors for any other services rendered by the statutoryauditors.
8. Reviewing, with the management, the annual financial statements before submission to theboard for approval, with particular reference to:

   a. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub section (3) of section 134 of the Companies Act, 2013.
   b. Changes, if any, in accounting policies and practices and reasons for the same
   c. Major accounting entries involving estimates based on the exercise of judgment bymanagement
   d. Significant adjustments made in the financial statements arising out of audit findings

e. Compliance with listing and other legal requirements relating to financial statements
f. Disclosure of any related party transactions
g. Qualifications in the draft audit report.

9. Reviewing, with the management, the quarterly financial statements before submission to the board for approval
10. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.
11. Reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems.
12. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
13. Discussion with internal auditors any significant findings and follow up there on.
14. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.
15. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
16. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, sholders (in case of non payment of declared dividends) and creditors.
17. To review the functioning of the Whistle Blower mechanism, in case the same is existing.
18. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate.
19. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.
20. Mandatorily reviews the following information:

a. Management discussion and analysis of financial condition and results of operations;
b. Statement of significant related party transactions (as defined by the audit committee),submitted by management;
c. Management letters / letters of internal control weaknesses issued by the statutory auditors;
d. Internal audit reports relating to internal control weaknesses; and
e. The appointment, removal and terms of remuneration of the Chief internal auditor shall besubject to review by the Audit Committee

21. Review the Financial Statements of its subsidiary company, if any.
22. Review the composition of the Board of Directors of its Subsidiary Company, if any.
23. Review the Vigil mechanism (whistle blowing) policy.
24. Review the use/application of funds raised through an issue (public issues, right issues, preferential issues etc) on a quarterly basis as a part of the quarterly declaration of financial results. Further, review on annual basis statements prepared by the Company for funds utilized for purposes other than those stated in the offer document.

In addition, to carry out such other functions/powers as may be delegated by the Board to the Committee from time to time.

STAKEHOLDERS RELATIONSHIP COMMITTEE

Our Company has constituted a Stakeholders Relationship Committee ("Stakeholders relationship committee") to redress the complaints of the shareholders.
The committee currently comprises of three (3) Directors. Mr. Bajrang Lal Kedia is the Chairman of the Stakeholders relationship Committee.

Sr. No.	Name of the Director	Status	Nature of Directorship
1.	Mr. Bajrang Lal Kedia	Chairman	Independent Director
2.	Mr. Vijender Singh*	Member	Independent Director
3.	Mr. Reena Sharma	Member	Non Executive Director

Mr Vijender Singh resigned from the post of directorship with effect from 26th January, 2026

- Role of stakeholder Relationship committee
- The Stakeholder Relationship Committee of our Board look into:
- The redressal of investors complaints viz. non-receipt of annual report, dividend payments etc.
- Matters related to share transfer, issue of duplicate share certificate, dematerializations.
- Also delegates powers to the executives of our Company to process transfers etc.

The status on various complaints received / replied is reported to the Board of Directors as an Agenda item.

NOMINATION AND REMUNERATION COMMITTEE

Our Company has constituted a Nomination and Remuneration Committee ("Nomination and Remuneration Committee") in terms of section 178 (3) of Companies Act, 2013. The Nomination and Remuneration Committee was reconstituted
the Committee currently comprises of three (3) Directors. Mr. Bajrang Lal Kedia is the Chairman of the Nomination and Remuneration Committee.

Sr. No.	Name of the Director	Status	Nature of Directorship
1.	Mr. Bajrang Lal Kedia	Chairman	Independent Director
2.	Mr. Vijender Singh*	Member	Independent Director
3.	Mr. Reena Sharma	Member	Non Executive Director

Mr Vijender Singh resigned from the post of directorship with effect from 26th January, 2026

The Company Secretary of our Company shall act as the Secretary to the Nomination and Remuneration Committee.

The terms of reference of the Nomination and Remuneration Committee are as follows:

- The Nomination and Remuneration committee recommends to the board the compensation terms of the executive Directors.
- The committee to carry out evolution of every director's performance and recommend to the board his/her appointment and removal based on the performance.
- The committee to identify persons who may be appointed in senior management in accordance with the criteria laid down.
- Framing and implementing on behalf of the Board and on behalf of the shareholders, a credible and transparent policy on remuneration of executive directors including ESOP, Pension Rights and any compensation payment.

- Considering approving and recommending to the Board the changes in designation and increase in salary of the executive directors.
- Ensuring the remuneration policy is good enough to attract, retain and motivate directors.
- Bringing about objectivity in deeming the remuneration package while striking a balance between the interest of the Company and the shareholders.

INDEPENDENT DIRECTOR MEETINGS

Performance evaluation criteria for independent directors.

a. Evaluation of the performance of the Non – Independent Directors and Board of Directors as a whole;
b. Evaluation of the performance of the Chairperson of the Company, taking into account the views of the Executive and Non –Executive Directors;
c. Evaluation of the quality, content and timeline of flow of information between the management and the board that is necessary for the board to effectively and reasonably perform its duties.

GENERAL BODY MEETINGS

Details of Annual General Meetings (AGMs)

YEAR	*VENUE*	*DATE*	*TIME*
2020	Registered Office	31st December, 2020	1:00 P.M
2021	Registered Office	30th November, 2021	1.00 P.M
2022	THROUGH VC	30th September, 2022	12.30 P.M
2023	SCF 214 MOTOR MARKET MANIMAJRA CHANDIGARH	30TH September, 2023	1:00 P.M
2024	**Hotel Solitaire** ,SCO No. 902 - 903, N.A.C, Housing Board Chowk, Manimajra, Chandigarh,	30TH September, 2024	11:00 AM
2025	Through Video Conferencing	30th September, 2025	2.00 P.M
2026	**Through Video Conferencing**	31st March, 2026	11.30A.M

(b) Details of Special Resolutions passed in previous Annual General Meetings:

DATE OF AGM	NUMBER OF SPECIAL RESOLUTION PASSED	DETAILS OF SPECIAL RESOLUTION PASSED
30th September, 2025	NIL	Nil

(3) GENERAL INFORMATION TO SHARE HOLDERS

i. ANNUAL GENERAL MEETING:

Date	Time	Venue
30th September 2026	1:00 P.M	**Through Video Conferencing**

ii. FINANCIAL CALANDER

Financial Year	April 1, 2025 to March 31, 2026
Book Closure	The Register of Members of the Company shall remain closed from the, Tuesday, 24th September, 2026 to Wednesday, 30th September, 2026(both days inclusive).

iii DEMATERIALIZATION OF SHARES AND LIQUIDITY:

As on March 31, 2026, 100% of the Company's shares were held in dematerialized form. The break up is listed below:

Category	No Of Shares Held	Shareholding(%)
PHYSICAL*	**niL**	**niL**
ELECTRONIC IN NSDL	**8970000**	**14.10%**
ELECTRONIC IN CDSL	**54631700**	**85.90%**
	63601700	**100%**

v CATEGORIES OF SHAREHOLDING

Categories	No of shares held	Percentage of shareholding
PROMOTER	**1653200**	**2.6%**
BODY CORPORATE	**17912000**	**28.16%**
CLEARING MEMBER	**-**	**-**
HUF	**5372000**	**8.45%**
NRI	**-**	**-**
OTHERS	**38664500**	**60.79%**
TOTAL	**63601700**	**100%**

Vi ISIN AND ROC CODE

ISIN No.: INE0J1E01027
The Company is registered in the Union Territory of Chandigarh, India

Having Corporate Identity Number (CIN) is: **L62099CH2013PLC034388**

VII DISCLOSURES

1. **Related Party Transaction**
   The company has no material significant transaction with its related parties which may have potential conflict with the interest of the Company at large. The details of the transaction with the company and related parties are given for information under notes to the Accounts
2. Statutory compliances, penalties and structures:
   The company has complied with the statutory compliances and there is no penalty or strictures are imposed on the company by the Stock Exchange or Securities Exchange Board of India, any other statutory authority on any matter related to the capital market during the last year.
3. Whistle blower Policy
   Pursuant to section 177(9) and (10) of Companies Act, 2013 and Regulation 22 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has formulated Whistle Blower Policy/Vigil Mechanism for Directors and Employees to report to the management about the unethical behavior, fraud or violation of Company's code of conduct. The mechanism provides for adequate safeguards against victimization of employees and Directors who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee in exceptional cases. None of the personnel of the Company has been denied access to the Audit Committee. The policy is available at company website www.kckindustriesltd.com

4. Disclosure of Accounting Treatment In the preparation of the Financial Statement
   The Company has followed the Indian Accounting Standards referred to in section 133 of the Companies Act, 2013. The Significant Accounting Policies which are consistently applied are set out in the Notes to the Financial Statements.

5. Non-mandatory requirements
   Adoption of Non-mandatory requirements of Listing Regulations is being reviewed by the Board from time-to-time.

6. Risk Management:
   Business risk evaluation and management is ongoing process within the Company. The Assessment is periodically examined by the Board.

7. Disclosure in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The details of number of complaints filed and disposed of during the year and pending as on March 31, 2024 is given in the Director's Report.

8. Where the board had not accepted any recommendation of any committee of the board, which is mandatorily required, in the relevant financial year.: - Not Applicable

9. **The Disclosures of the compliance with Corporate Governance requirements specified in Regulation 17 to 27 and Regulation 46(2) of Listing Regulations**

   The Company has complied with all the mandatory corporate governance requirements under the Listing Regulations. The Company confirms compliance with corporate governance requirements specified in Regulation 17 to 27 and sub regulation (2) of Regulation 46 of the Listing Regulations.

viii LISTING ON STOCK EXCHANGE

The equity shares of KCK INDUSTRIES LIMITED got listed on NSE Emerge on 8th July, 2022.

ix REGISTRAR AND SHARE TRANSFER AGENT

CAMEO CORPORATE SERVICES LIMITED
SUBRAMANIAN BUILDING, NO.1
CLUB HOUSE ROAD
TAMIL NADU, CHENNAI
PHONE: 044 -28460390
E-MAIL: cameo@cameoindia.com

x REGISTRED OFFICE

SCO 198, Bridge Road, Near Orra Shopping Plaza
Sector 17, Chandigarh 160017
Website: www.kckindustriesltd.com
CIN No.: L62099CH2013PLC034388

XI MEANS OF COMMUNICATION

The Company's half yearly and yearly financial results were taken on record and approved by the Board of Directors after reviewed by Audit Committee and submitted to the Stock Exchange in terms of the requirements of Listing Regulations. These were uploaded on the web-site of the Company.

In pursuance of Regulation 33 (3) read with Schedule V of Listing Regulations, the Company is maintaining its website www.kckindustriesltd.com contains basic information about the company e.g. details of its business, financial information, shareholding pattern, etc. The company also agrees to ensure that the contents of the said website are updated at any given point of time.

The Company's Annual Report is also available in down loadable form. The Company has total 1171 Shareholders as on 31st March, 2026. The main channel of communication to the shareholders is through its web-site as mentioned above and Annual Report, which includes inter alia, the Director's Report, Management Discussions & Analysis and Report on Corporate Governance and Audited Financial Results. The Annual Report is also posted on the web-site of the Company viz. www.kckindustriesltd.com.

XIII. INSIDER TRADING

The Company has formulated Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders including therein Code of Conduct for fair disclosures of price sensitive information of the Company, in terms of provisions of SEBI (Prohibition of Insider Trading) Regulation, 1992/2015.

The same has also been uploaded on the web-site of the Company viz. www.kckindustriesltd.com. The policy lays down guidelines and procedure to be followed and disclosures to be made while dealing with the Shares of the Company.

During the year under review, the Company has revised the following policies under Insider Trading Regulations :-

1. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI),
2. Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders

DECLARATION REGARDING CODE OF CONDUCT

This is to certify that the Company had laid down code of conduct for all the board members and senior management personnel of the Company. Further certified that the members of the board of directors and senior management personnel have affirmed the compliance with the code applicable to them during the year ended 31st March 2026

By Order of the Board of Directors
For KCK INDUSTRIES LIMITED

Place: CHANDIGARH
Dated: 8 th September, 2026

Jagdish Prasad Arya
DIRECTOR
DIN – 06496549

ANNEXURE VI

MANAGEMENT DISCUSSION & ANALYSIS

Industry Overview

OVERVIEW OF CHEMICAL INDUSTRY IN INDIA

The Indian chemical industry is one of the oldest industries in India and has made immense contribution to the industrial and agricultural development of India. It encompasses both large and small-scale units. The fiscal incentives granted to the small-scale units in the mid-1980s provided the thrust to the growth of MSMEs in the sector. The chemical industry serves the needs of sectors such as textiles, leather, plastics, paper, printing inks and food stuffs, among others.

The sector covers over 70,000 commercial products, and provides the feedstock to many downstream industries such as finished drugs, dyestuffs, paper, synthetic rubber, plastics, polyester, paints, pesticides, fertilizers and detergents. Over the years, the industry has been evolving with a shift towards product innovation, brand building and environmental friendliness. Besides, customer focus is gaining significance in the industry.

Leading Position Globally

Chemical industry in India is the third largest producer in Asia and sixth largest in the world.

The Indian chemical industry is expected to surge to USD 226 billion by 2020, up by nearly 35 percent from USD 147 billion in 2015.

Indian chemical industry is expected to double its share in global chemical industry to 5-6% by 2021 registering growth of 8-9% in the next decade.

High GDP Share

The chemical industry in India is a key constituent of Indian economy, accounting for about 2.11 per cent of the GDP

Global Dye Supplier

India accounts for approximately 11 per cent of the world production of dyestuff and dye intermediates, particularly for reactive acid and direct dyes

CHARACTERSTICS OF THE INDIAN CHEMICAL INDUSTRY

- The industry has changed over time to meet the dynamic needs of an emerging economy
- Strong economic growth and rise in per-capita income has meant a steady increase in demand for chemicals
- Expected to clock a growth of 14 per cent over the next decade
- The industry has left behind a low-growth and regulated environment to emerge more mature
- There is strong government support towards R&D; this would benefit the sector

Business Overview

Our Company was originally incorporated at Chandigarh as “Kck Sales Private Limited” on 19th March, 2013 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, Punjab and Chandigarh. Consequent upon the conversion of Company to public limited company, the name of the Company was changed to “Kck Sales Limited" vide fresh Certificate of Incorporation dated 19st October, 2020 issued by the Registrar of Companies, Chandigarh. Further, the name of Company has been changed to " Kck Industries Limited” on 11th November, 2020 vide Fresh Certificate of Incorporation issued by the Registrar of Companies, Chandigarh.

Our Company which was originally established by Mr. Jagdish Prasad Arya and Later on Mrs. Reena Sharma joined the business with Mr. Jagdish Prasad Arya. The business was started in the year 2013 in Chandigarh with a commitment to supply quality products meeting or exceeding customer’s expectation and achieving objective of being a preferred supplier.

Our Company is achieving a steady growth and has expanded its range of products from dyes to auxiliaries to speciality chemicals. We believe that our expertise in chemical trading has enabled us to expand into new value added products. With our wide range of products, we cater to various industries viz. Dyestuff and Dye intermediates, Textiles, Speciality Chemicals etc.

We offer a gamut of products in our chemicals and dyes product portfolio, which includes as below:

Combed yarn and Carded yarn

- Auxiliaries: dyeing
- Auxiliaries: Easy Care Finishing
- Auxiliaries: Finishing
- Auxiliaries Flame Retardant
- Auxiliaries: optical Brightener
- Auxiliaries: Pigment printing
- Auxiliaries: Pre-treatment
- Auxiliaries: Printing(other)
- Auxiliaries Softener
- Auxiliaries: Antifoaming/Deaerating
- Auxiliaries: Detergent(pre-Treatment)
- Basic chemicals

We are constantly striving to expand our line of products and we are always on the lookout for complementary products that will add to our solution bouquet. We would seek product lines which have better scope for value addition and therefore offer us higher than average margins.

Strengths

- Diversified product portfolio
- Strong managerial capability
- Cordial relations with Customers
- Adaptability of company in the fast changing environment
- Sound structured facilities
- Reputed suppliers
- Efficient supply chain management

Weaknesses

- Higher taxes
- Dependence on suppliers for products availability
- Working capital intensive due to payment delays from customers

Opportunities

- Large Potential.
- Increasing interest of foreign players in India
- Increasing demand

Threats

- Competition from other established competitors in India or Outside India
- Rising prices of materials
- Formation of cartels
- Government & regulatory norms

Fluctuations in the material prices

Outlook

The long term objective of the Company is to remain strong player in the market with strong emphasis on product and market development. Your Company is also continuously improving its operational efficiency, and cost control which alone can improve the bottom line in future in highly competitive environment. Further, your Company is hopeful to get advantage of this overall boom likely to happen for the Indian markets and will do all out efforts to secure the bigger share of the increasing market in future.

Internal Control Systems and Their Adequacy

The Company has proper and adequate systems of internal controls. Regular internal audits and checks are carried out to ensure that the responsibilities are executed effectively and that adequate systems are in place.

HUMAN RESOURCES:

We believe that our employees are key contributors to our business success. We focus on attracting and retaining the best possible talent. Our Company looks for specific skill-sets, interests and background that would be an asset for its kind of business.

Total numbers of employees as on 31st marc 2026 is 8.

NEERAJ JINDAL & ASSOCIATES.

COMPANY SECRETARIES *(A Peer Reviewed Firm)*
1970, FIRST FLOOR, TDI CITY
SAPPHIRE FLOORS, SECTOR 110,
MOHALI - 140307.
Mobilr: +91 9855030581.
E-Mail: neerajjindalcs@gmail.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
KCK INDUSTRIES LIMITED.
R/o: SCO 198, Bridge Road, Near Orra Shopping Plaza, 17C,
Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of KCK INDUSTRIES LIMITED having CIN: L24232CH2013PLC034388 and having registered office at SCO 198, Bridge Road, Near Orra Shopping Plaza, 17C, Sector 17, Chandigarh G.P.O., Chandigarh, India, 160017 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements)
Regulations, 2015.
In our opinion and to the best of our information and according to the verifications(including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to me/us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these, based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Neeraj Jindal & Associates.
Company Secretaries

CS. Neeraj Jindal.
Proprietor
(Membership No.: FCS 8270)
(Certificate of Practice No.: 9056)
(Peer Review Certificate No. 2258/2022)
UDIN F008270H001363712
Place : Mohali
Date:03.09.2026.

INDEPENDENT AUDITORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2026

To The Members of KCK INDUSTRIES LIMITED
Report on the audit of the financial statements

Opinion
We have audited the accompanying financial statements of **KCK INDUSTRIES LIMITED** which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026

b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.

Basis for Opinion
We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements as per the ICAI's Code of Ethics and the provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of Key audit matters as per SA 701 is not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditor's report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial as a whole are 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 financial statements.

As 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 financial statements, 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 misstatements 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's 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 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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.

Report on Other Legal and Regulatory Requirements

1. Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matter specified in paragraph 3 & 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion proper books of accounts as required by law have been kept by the Company so far as appears from our examination of those book

c) The Balance Sheet and the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Amendment Rules, 2021.

e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial control over financial reporting of the Company and the operating effectiveness of such controls, the comments required to be given under section 143(3)(i) of the Companies Act,2013, refer to our separate report in "Annexure B".

g) With respect to the other matters to be included in the Auditor's Report and to our best of our information and according to the explanations given to us:

1) The Company has disclosed the impact of pending litigations on its financial position in Financial Statements.
2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
3) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
4) a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, recorded in writing or otherwise, that the Intermediary shall not directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, recorded in writing or otherwise, that the company shall not, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

   c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

5) No dividend has been declared or paid during the year by the company.
6) Based on our examination, which includes test checks, the company has used tally accounting software for maintaining its books of accounts for the financial year ended on March 31, 2026. The company has not enabled the feature of recording audit trails (edit log facility) and the same has been operated throughout the year for all relevant transaction recorded in the software.

   As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules 2014 on preservation of audit trails as per the statutory requirement for record retention is applicable for the financial year ended March 31, 2026 but the company has not enabled the feature of preservation of audit trail.

7) As required by section 197(16) of the Act, we report that the Company is a public limited company and the said section is applicable to the company, the company has paid the remuneration to directors as per the limits defined in the section therefore no reporting has been provided towards director remuneration.

G A M S & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

FRN: 0N500094

CA Anil Gupta
(Partner)
M. No. 088218
Place: New Delhi
Date: 30.05.2026

Annexure A referred to in paragraph 1 under the heading of "Report on other Legal and Regulatory Requirements" of our Report of even date to the members of KCK INDUSTRIES LIMITED for the year ended 31st March, 2026.

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

(i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company is maintaining proper records showing full particulars of intangible assets;

(b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) All the immovable properties disclosed in the financial statements are held in the name of the company.

(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year end.

(e) As per the information provided by the management no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder;

(ii) (a) The physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion, the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed at the time of physical verification;

(b) During the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets; the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) During the year under audit, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(iv) In respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with.

(v) The company has not accepted any deposits or there are no amounts which are deemed to be deposits, to which the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, are applicable.

(vi) Maintenance of cost records has been specified by the Central Government under subsection (1) of section 148 of the Companies Act and such accounts and records have been so made and maintained;

(vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and there are no arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable;

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

(viii) As per the information and details provided by the management, no transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) As per the information and details provided by the management, the company has not declared willful defaulter by any bank or financial institution or other lender;

(c) During the year under audit, the Company has obtained term loans of Rs.109 /- lacs from bank or financial institutions Or other lenders.

(d) No funds raised on short term basis have been utilized for long term purposes;

(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) During the year under audit, the company has not raised loans on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

(x) (a) During the year under audit, no moneys are raised by way of initial public offer or further public offer (including debt instruments);

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) As per the information or details provided by the management, no fraud by the company or on the company has been noticed or reported during the year;

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Amendment Rules, 2021 with the Central Government;

(c) As per the details and information provided by the management, there is no whistle-blower complaints have been received;

(xii) (a) The Company is not a Nidhi Company;

(xiii) All the transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;

(xiv) (a) The company has an internal audit system commensurate with the size and nature of its business;

(b) The reports of the Internal Auditors for the period under audit is not applicable to the company;

(xv) The company has not entered into any non-cash transactions with directors or persons connected with them.

(xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934);

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India;

(d) As per the information and details provided by the management, the Group has no CIC as part of the Group;

(xvii) The company has incurred no cash losses in the financial year and in the immediately preceding financial year;

(xviii) There has been resignation of the statutory auditors during the year;

(xix) on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor’s knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

(xx) (a) There is no project other than ongoing projects, where the company is required to transfer unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

(b) No amount is remained unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project;

(xxi) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

G A M S & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN: N500094

CA Anil Gupta
(Partner)
M. No. 088218
Place: **New Delhi**
Date: 30.05.2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **KCK INDUSTRIES LIMITED** as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

G A M S & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN: N500094

CA Anil Gupta
(Partner)
M. No. 088218
Place: New Delhi
Date: 30.05.2026

KCK Industries Limited
L62099CH2013PLC034388
PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7, NA, CHANDIGARH-160101
Balance Sheet as at 31 March., 2026
(All amounts in Lacs unless otherwise stated)

Particulars	Notes	As at March. 31, 2026		As at March 31, 2025	
I EQUITY AND LIABILITIES					
(1) Shareholders' funds					
(a) Share capital	2	1,272.03		1,272.03	
(b) Reserves and surplus	3	1,569.15		1,526.79	
(c) Money received against share warrants	3 (a)	13.98	2,855.17	13.98	2,812.81
(3) Non-current liabilities					
(a) Long-term borrowings	4	217.60		326.60	
(b) Deferred tax liabilities (Net)	5	48.44		50.42	
(c) Long-term Provision			266.04	-	377.02
(4) Current liabilities					
(a) Short-term borrowings	6	-		(0.05)	
(b) Trade payables					
- Total outstanding dues of micro enterprises and small enterprises		-		-	
- Total outstanding dues to other than micro enterprises and small enterprises	7	409.47		568.88	
(c) Other current liabilities	8	227.80		930.86	
(d) Short-term provisions	9	11.02	648.30	30.89	1,530.58
Total			**3,769.51**		**4,720.41**
II ASSETS					
Non-current assets					
(a) Property, Pland and Equipmnets and Intangible Assets					
Property Plant and Equipment	10	100.54		724.02	
(b) Non current investments	11	234.19		10.15	
(c) Other Non-Current Assets	11(a)	8.27		50.75	
(d) Deferred tax Assets (Net)	5	-	343.00	-	784.92
(2) Current assets					
(a) Inventories	12	3.35		2,438.79	
(b) Trade receivables	13	2,608.57		561.49	
(c) Cash and Cash Equivlents	14	5.73		537.16	
(d) Short Term Loan and advances	15	808.86		398.06	
(e) Other current assets	16	-	3,426.51	-	3,935.49
Total			**3,769.51**		**4,720.41**

The notes are an integral part of these Financial Statements
As per our review report of even date

FOR GAMS & ASSOCIATES LLP
Chartered Accountants
FIRM REGN.No.-N500094

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

CA Anil Gupta
Partner
M. No. 088218

Jagdish Prasad Arya
Managing Director & CFO
DIN: 06496549

REENA SHARMA
Director
DIN:06883803

Place: NEW DELHI
Date: 30-05-2026

HARSIMRAN JIT KAUR
COMPANY SECRETARY

KCK Industries Limited

L62099CH2013PLC034388

PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7, NA, CHANDIGARH-160101

Statement of Profit and Loss for the year ended 31 March, 2026

(All amounts in Lacs unless otherwise stated) **(In Lacs)**

	Particulars	Note No.	For the Year ended 31.03.2026		For the year ended 31.03.2025	
I.	**Income**					
	Revenue from operations	17		2,947.17		3,521.45
II.	Other income	18		68.50		72.09
III.	**Total Income (I +II)**			**3,015.66**		**3,593.53**
IV.	**Expenses:**					
	Cost of materials consumed	19		745.83		1,968.40
	Purchases of stock-in-trade			-		-
	Changes in inventories of finished goods, stock -in-process and stock-in-trade	20		2,099.44		1,133.73
	Employee benefits expense	21		40.91		66.42
	Finance costs	22		13.42		124.36
	Depreciation and amortisation	23		13.97		73.24
	Other expenses	24		58.32		119.34
	Total expenses			**2,971.89**		**3,485.50**
V.	**Profit before exceptional and extraordinary items and tax** (III - IV)			**43.77**		**108.04**
VI.	Exceptional items			-		-
VII.	**Profit before extraordinary items and tax (V - VI)**			**43.77**		**108.04**
VIII.	Extraordinary items			-		-
IX.	**Profit before tax (VII - VIII)**			**43.77**		**108.04**
X.	Tax expense:					
	(1) Current tax			11.02	30.89	
	(2) earlier year Tax (Exces provition)		8.09	8.09	(1.06)	
	(3) earlier year Expenses		0.46	0.46		
	(4) Deferred tax Liabilities/(Assets)		(1.98)	(1.98)	5.36	**35.19**
XI.	**Profit for the Year (IX - X)**			**42.36**		**72.85**
XII.	Earnings per equity share:					
	(1) Basic			0.07		0.57
	(2) Diluted			0.07		0.57

The notes are an integral part of these Financial Statements

As per our review report of even date

FOR GAMS & ASSOCIATES LLP
Chartered Accountants
FIRM REGN.No.-N500094

CA Anil Gupta
Partner
M. No. 088218

Place: NEW DELHI
Date: 30-05-2026

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

Jagdish Prasad Arya
Managing Director & CFO
DIN: 06496549

REENA SHARMA
Director
DIN:06883803

HARSIMRAN JIT KAUR
COMPANY SECRETARY

KCK Industries Limited

L62099CH2013PLC034388

PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7, NA, CHANDIGARH-160101

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2026

(All amounts in Lacs unless otherwise stated) **(In Lacs)**

	PARTICULARS	FOR THE YEAR ENDED 31.03.2026 (Rs.)	FOR THE YEAR ENDED 31.03.2025 (Rs.)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax and extraordinary items	43.77	108.04
	Adjustments for:		
	Depreciation	13.97	73.24
	Misc Expenditure W/off	-	-
	(Profit)/Loss on Sale of Fixed Assets	(34.92)	(70.07)
	Interest Paid	13.38	118.59
	Interest Income	(31.75)	(0.36)
	Income Tax Previous Years Adjustment		-
	Operating profit before working capital changes	**4.45**	**229.44**
	Adjustments for:		
	Decrease/(-) Increase in trade and other receivables	(2,047.09)	(454.70)
	Decrease/(-) Increase in inventories	2,435.45	854.50
	Increase/(-) Decrease in trade payables	(159.41)	155.23
	Increase/(-) Decrease in other current liabilities	(703.06)	859.06
	Increase/(-) Decrease in Short Term Provisions	(19.88)	(10.58)
	Decrease/(-) Increase in Other Current Assets	-	-
	Decrease/(-) Increase in Short Term Loan & Advances	(410.80)	(14.34)
	Cash generation from operation	**(900.33)**	**1,618.61**
	Income Taxes paid	(30.89)	(41.47)
	Net cash from/usedin Operating Activities	**(931.23)**	**1,577.13**
B.	**CASH FLOW FROM/USED IN INVESTING ACTIVITIES**		
	Purchase of fixed assets	(243.02)	(21.30)
	(including capital work in progress)		-
	Sale of Fixed Assets	662.11	493.06
	Profit/Loss on Sale of Fixed Assets	34.92	70.07
	Interest Received	31.75	0.36
	Increase (Decrease) in Long Term Advances	36.37	(13.74)
	Net cash from/used in Investing Activities	**522.13**	**528.45**
C.	**CASH FLOW FROM/USED IN FINANCING ACTIVITIES**		-
	Repayment of Long Term Borrowings		
	Proceeds from term loans from banks and others (net)	(109.00)	(348.85)
	Proceeds from working capital borrowings from banks	0.05	(1,630.43)
	Proceeds from Share Capital	(0.00)	350.04
	Proceeds from Share Premium	-	350.04
	Proceeds from Share Warrant	-	(175.02)
	Interest paid	(13.38)	(118.59)
	Net cash from/used Financing Activities	**(122.33)**	**(1,572.79)**
	Net Increase in Cash and Cash Equivalents	(531.43)	532.86
	Opening Cash and Cash Equivalents	537.16	4.30
	Closing Cash and Cash Equivalents	5.73	537.16

The notes are an integral part of these Financial Statements

As per our review report of even date

FOR GAMS & ASSOCIATES LLP
Chartered Accountants
FIRM REGN.No.-N500094

CA Anil Gupta
Partner
M. No. 088218

Place: NEW DELHI
Date: 30-05-2026

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

Jagdish Prasad Arya
Managing Director & CFO
DIN: 06496549

REENA SHARMA
Director
DIN:06883803

HARSIMRAN JIT KAUR
COMPANY SECRETARY

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

2. Share Capital	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Authorized:		
87500000 equity shares of Rs.2/- each	1,750.00	1,750.00
A. Issued, Subscribed and Fully Paid Up Shares:		
6,36,01,700 equity shares of Rs.2 each fully paid up (previous year Rs.4,00,00,000)	1,272.03	921.99
ADD: NIL	-	350.04
Total Issued, Subscribed and Fully Paid Up Equity Share Capital **2A**	1,272.03	1,272.03

outstanding at the beginning and at the end of

Particulars	**As at March 31, 2026**		**As at March 31, 2025**	
	No.	**Amount**	**No.**	**Amount**
At the beginning of the period	63,601,700	1,272.03	9,219,891	921.99
Issued During the Year	-		3,500,449	350.04
Bonus Shares				
Outstanding at the end of period	**63,601,700**	**1,272.03**	**12,720,340**	**1,272.03**

b. Terms/rights attached to equity shares

The company has issued one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian rupees. During the year ended the amount of dividend recognised as distributions to equity share holder's was NIL. The distrbution will be in proportion to the number of equity share held by the equity shareholder.

In the event of liquidation of the company, the holders of equity share will be entitled to receive the remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the equity share holders.

c. List of shareholders holding more than 5% of Paid up Equity Share Capital

Particulars	**As at March 31, 2026**		**As at March 31, 2025**	
Shareholder	**No of Shares**	**%**	**No of Shares**	**%**
Sh Jagdish Prasad Arya	-	-	4,900,000	7.70%
Mrs Reena Sharma	1,653,200	2.59%	1,653,200	2.59%
ShDivya Kothari	3,609,600	5.67%	3,609,600	5.67%
M/s Jayd Trade pvt ltd	6,700,000	10.53%	6,700,000	10.53%
M/sSheorayan Engineers & Associates Pvt Ltd	6,962,000	10.94%	6,962,000	10.94%

	Shares held by promoters at the end of the year 31st March 2026		**% Change during the year**
Sr. No.	**Promoter Name**	**% of total shares**	
1.	Sh. Jagdish Prasad Arya	0.00%	-7.70%
2	Mrs Reena Sharma	2.59%	
	Total	**2.59%**	**-7.70%**

	Shares held by promoters at the end of the year 31st March 2025		**% Change during the year**
Sr. No.	**Promoter Name**	**% of total shares**	
1.	Sh. Jagdish Prasad Arya	7.70%	0.00%
2	Mrs Reena Sharma	2.59%	
	Total	**10.29%**	**0.00%**

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

3 Reserves and Surplus	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Securities Premium Account		
Balance as per last financial statements	-	-
Add: Share Premium Issue	1,022	671.99
Add: Share Warrant no 3500449 in share @10 at Premium rs.10/-	-	350.04
Closing balance	1,022.03	1,022.03
Surplus/(deficit) in the Statement of Profit and Loss		
Balance as per last financial statements	504.76	431.91
Profit for the year	42.36	72.85
Less: Income Tax related to earlier Year		
Less: Bonus Shares issue	-	-
Less: Provision for CSR Expendiure (FY 2019-20)	-	-
Appropriation		
Net Surplus in the Statement of Profit and Loss	**547.12**	**504.76**
Total Reserves and Surplus	**1,569.15**	**1,526.79**

3 (a) Money received against share warrants	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Share Warrant Account		
Balance as per last financial statements	189.01	**189.01**
Add: Share Warrant 750000@20/-25% of share warrant	-	**-**
Add :Amount Received during the year	525.07	**525.07**
	714.07	**714.07**
Less: Convert 3500449 Warrant in Share @ 10/-in at premimum Rs. 10/-	700.09	**700.09**
	700.09	**700.09**
Net Balance Share Warrant Account	**13.98**	**13.98**

4 Long-term Borrowings	**Amount**			
	Non-current As at March 31, 2026	**Current As at March 31, 2026**	**Non-current As at March 31, 2025**	**Current As at March 31, 2025**
Term Loans (Secured)				
Indian rupee loan from banks	-	-	-	-
Vehicle Loan from banks	-	-	-	0.01
Other loans and advances (Secured)				
Deposits (Unsecured)				
Inter Corporate deposit	-	-	-	-
From Directors, Shareholders & their relatives	154.55		228.05	
From Others	63.05		98.55	
	217.60	**-**	**326.60**	**0.01**
Amount disclosed under the head		-		(0.01)
"Short term borrowing" (note 7)	-	-	-	-
Total	**217.60**	**-**	**326.60**	**-**

Notes:

Primary Security

(a) Term Loan for vehicles are secured by 1st pari-passu charge on the Vehicle, by the loan sanctioning bank/NBFC.

Collateral Security

NIL

Corporate Guarantee

NIL

Personal Guarantees

NIL

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

Maturity Pattern of Term Loan (Including Interest)

	2020-21	2021-22	2022-23	2023-24
As at 31.03.2024	-	-	-	-
As at 31.03.2023	-	-	-	-

	2024-25	2025-26	2026-27	2027-28
As at 31.03.2024	-	-	-	-
As at 31.03.2023	-	-	-	-

	2028-29	2029-30	2030-.31
As at 31.03.2024	-	-	-
As at 31.03.2023	-	-	-

(c) Loan against vehicle was taken in the year 2021-22 from NBFC/Bank and is secured by hypothecation of respective vehicle. The loan is repayable on monthly basis and carry interest rate as per their respective loan agreements till the year 2026-27.

Maturity Pattern of Vehicle Loan (Including Interest)

	2021-22	2022-23	2023-24	2024-25
As at 31.03.2024	-	-	5.51	2.73
As at 31.03.2023	4.41	5.51	5.51	2.73

	2025-26	2026-27
As at 31.03.2024	-	-
As at 31.03.2023	-	-

5	Deferred Tax Liability (net)	Amount As at March 31, 2026	Amount As at March 31, 2025
	Deferred tax liability		
	Opening Balance	50.42	14.35
	Impact of difference between Income Tax depreciation and depreciation/amortization charged for financial reporting	(1.98)	50.42
	Expenses allowed u/s 43B of Income Tax Act, charged to Profit and Loss account in previous year	-	-
	Gross deferred tax liability	**48.44**	**36.07**
	Deferred tax asset		
	Expenses disallowed U/s 36(1) (va) of Income Tax Act 1961	-	-
	Gross Deferred tax asset	**-**	**-**
	Net Deferred Tax Liability	**48.44**	**36.07**

6	Short-term Borrowings	Amount As at March 31, 2026	Amount As at March 31, 2025
	Secured		
	Working Capital Loans From Bank	-	(0.06)
	Current maturities of long-term borrowings (note 4)	-	0.01
		-	**(0.05)**

Notes:

Corporate Guarantee (CC/OD Central Bank of India): Persona/Corporate Gurantee of as follows:
1. Jagdish Prasad Arya s/o Keshraram Arya r/o 168 A, Ekta Vihar, Baltana, SAS nagar-140604. (Aadhar No. 8723-5551-2829).
2. Reena Sharma w/o Shrikant Sharma r/o Flat No. 103C, Metro Town, Peer Muchhala, Zirakpur-160104.(Aadhar No. 4057-8900-6409).
3. Ankit Kothari s/o Satyaveer Singh Kothari r/o H.No. 3009, Sector 28D, Chandigarh. (Aadhar No.8292-8373-1399).

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

7 Trade Payables	Amount (Rs. In Lacs) As at March 31, 2026	Amount (Rs. In Lacs) As at March 31, 2025
Trade payables (including acceptances)		
- Total outstanding dues of micro enterprises and small enterprises	-	-
- Total outstanding dues to other than micro enterprises and small enterprises	409.47	568.88
	409.47	**568.88**

Trade Payables ageing schedule (7a) : As at 30 Sept,2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	323.41	1.61	81.13	3.33	409.47
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables ageing schedule (7a) : As at 31st March,2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	482.32	1.61	81.63	3.33	568.88
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

KCK Industries Limited
Notes to Financial Statements for the Year ending 31 March 2026

8	Other Current Liabilities	Amount As at March 31, 2026	Amount As at March 31, 2025
	Advance from customers	-	-
	Other Payables	224.77	927.73
	Employee Related Expenses Payable		
	- Salary & Wages Payable	3.03	3.13
	- Bonus and LWW Payable	-	-
	- Provident Fund Payable	-	-
	- ESI/EPF Payable	0.01	0.01
	Total	**227.80**	**930.86**

9	Provisions	Amount (in Lakhs) Non Current As at March 31, 2026	Amount (in Lakhs) Current As at March 31, 2026	Non-current As at March 31, 2025	Current As at March 31, 2025
	Provision for Employee Benefits				
		-	-	-	-
	Provision for leave benefits	-	-	-	-
	Total (A)	-	-	-	-
	Other Provisions				
	Provision for Income Tax P.Y	-	11.02	-	30.89
	Provision for Income Tax C.Y.				
	Provision for Audit Fee		-		-
	Total (B)	-	**11.02**	-	**30.89**
	Total (A+B)	-	**11.02**	-	**30.89**

11	Non Current Investments	Amount As at March 31, 2026	Amount As at March 31, 2025
	A. TRADE INVESTMNET AT (COST)		
	QUOTED		
	I. Quoted - Equity Shares	-	-
	I. Unquoted - Equity Shares	234.19	10.15
	21	**234.19**	**10.15**

11(a)	Other non-current assets	Amount As at March 31, 2026	Amount As at March 31, 2025
	(i) Long Term Trade Receivable		
	Unsecured		
	Considered good		-
	Considered doubtful	-	-
	(ii) Security Deposit	**1.39**	**37.76**
	(iii)Deferred Revenue Expenses upto the extent not written off		
	Opening Balance	**12.99**	**18.85**
	Incurred during the year	-	-
	Written off during the year	**6.11**	**5.86**
		6.88	**12.99**
	Total (i + ii + iii)	**8.27**	**50.75**

12	Inventories (valued at lower of cost and net realisable value)	Amount As at March 31, 2026	Amount As at March 31, 2025
	(a) Raw Material	-	-
	(b) Stock in WHR Godown Raw Material	-	-
	(b) Work in Progers	-	-
	(c) Finished Goods	-	1,999.44
	(d) Stock in WHR Godown Finished Goods	-	-
	(e) Stock of Trading Goods	3.35	331.20
	(f) Packing	-	108.15
		3.35	**2,438.79**

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

13. Trade receivables (considered good unless otherwise stated)

	Amount As at March 31, 2026	Amount As at March 31, 2025
Receivables outstanding for a period exceeding six months from the due date of payment		
Unsecured		
Considered good	0.74	12.38
Considered doubtful		
Less: calssified under Other non-Current assets(Note No.11(a))	-	-
(A)	**0.74**	**12.38**
Other receivables		
Unsecured		
Considered good	2,607.84	549.10
(B)	**2,607.84**	**549.10**
Total (A+B)	**2,608.57**	**561.49**

Trade Receivables ageing schedule (13a) as at 30 Sept,2025

Particulars	**Outstanding for following periods from due date of payment**				
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade receivables -considered good	2,574.79	32.65	0.74	0.40	2,608.57
(i) Undisputed Trade receivables -considered doubtful					
(iii) Disputed trade receivables considered good					
(iv) Disputed trade receivables considered doubtful					

Trade Receivables ageing schedule (13a) as at 31st March,2026

Particulars	**Outstanding for following periods from due date of payment**				
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade receivables -considered good	516.05	32.65	12.38	0.40	561.49
(i) Undisputed Trade receivables -considered doubtful					
(iii) Disputed trade receivables considered good					
(iv) Disputed trade receivables considered doubtful					

KCK Industries Limited
Notes to Financial Statements for the Year ending 31 March 2026

14 Cash and Bank Balances

	Amount As at March 31, 2026	Amount As at March 31, 2025
Cash and cash equivalents		
On Deposit Accounts With Original maturity for more than 12 months		
On Deposit Accounts With Original Maturity for less than 12 months	-	-
Cheque in Hand	-	532.32
Cash on hand	1.38	1.81
	1.38	**534.13**
Other bank balances		
Balances with banks to the extent held as margin money	-	-
Central Bank Of India (SW)	0.60	0.60
Central Bank Of India (current)	3.26	2.17
Axis Bank Ltd new a/c	0.43	0.25
ICICI Bank Ltd	0.06	
	4.35	**3.02**
Total	**5.73**	**537.16**

15 Loans and Advances

	Non-current As at March 31, 2026	Current As at March 31, 2026	Non-current As at March 31, 2025	Current As at March 31, 2025
Capital advances				
Unsecured considered good	-	-	-	-
(A)	-	-	-	-
Security deposit				
Unsecured, considered good	-	-	-	-
(B)	-	-	-	-
Advances recoverable in cash or kind				
Balances with statutory Authorities	-	65.33	-	129.17
Income Tax Refundable (Mat Credit receivable)		-		-
Advance to Employees	-	-	-	-
Advance Payment of Tax,Advances to suppliers of goods and services		40.97		51.87
Other Advances				
Unsecured, considered good	-	692.71	-	217.01
Interest Receivable (penal)	-	9.86	-	-
(B)	**-**	**808.86**	**-**	**398.06**
Total (A+B)	**-**	**808.86**	**-**	**398.06**

16 Other Current Assets

	Amount As at March 31, 2026	Amount As at March 31, 2025
Other Receivable	-	-
	-	**-**

17 Revenue from Operations:-

	Amount As at March 31, 2026	Amount As at March 31, 2025
Sale of Products		
Sales Trading Segment	810.35	1,945.28
Sales Manufacturing Segment	2,136.82	1,552.71
Sales Export	-	23.46
Other Operating Revenue		
Income From Services		
Others	-	-
Revenue from Operations (gross)	**2,947.17**	**3,521.45**
Less: Excise Duty	-	-
Less: Rebate & Discount	-	-
Revenue from Operations (net)	**2,947.17**	**3,521.45**

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

18 Other Income	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Scrap sale	0.90	-
Profit on Sale of Manufacturing Unit	-	70.07
Profit on Sale of Assets	32.31	
Profit on Loss Investment	2.61	
Insurance Refund	0.90	
Rental Income	-	0.36
Job Work	-	-
Dividend	0.03	
Interest on Income Tax refund	31.75	1.66
	68.50	**72.09**

19 Cost of Raw Material Consumed	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Amount of opening Inventory	331.20	51.97
Purchases (net)	417.98	2,247.63
Total	749.18	2,299.60
Less inventory at the end of year	3.35	331.20
Cost of raw material consumed	**745.83**	**1,968.40**

20 (Increase)/Decrease in Inventories	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Inventories at the end of the year		
Finished Goods	-	1,999.44
Stock in WHR Godown	-	-
Work -In- Progress	-	-
Work -In- Progress		-
Scrap	-	100.00
	-	**2,099.44**
Inventories at the Begining of the year		
Finished Goods	1,999.44	2,985.10
Work -In- Progress	-	43.78
Scrap	100.00	204.30
	2,099.44	**3,233.17**
(Increase)/Decrease in Inventories	**2,099.44**	**1,133.73**

21 Employee Benefit Expense	**Amount As at March 31, 2026**	**Amount As at March 31, 2025**
Salaries & wages	40.91	65.80
Contribution to PF & Other Funds	-	-
Directors' remuneration	-	-
Insurance For Emplyee	-	0.25
Staff Welfare Expenses	-	0.37
	40.91	**66.42**

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

22 Finance Cost

	Amount As at March 31, 2026	Amount As at March 31, 2025
Interest		
Interest on Car Loan	-	0.10
Interest on Unsecured Loan	5.97	11.06
Interest Bank CC Loan	-	75.16
Interest on WHR Loan	-	28.27
Interest On other	7.41	-
Other borrowing Cost		
Bank Charges	0.04	5.77
Processing Fee	-	4.00
Exhange Rate Differences		
	13.42	**124.36**

23 Depreciation and Amortization Expense

	Amount As at March 31, 2026	Amount As at March 31, 2025
Land	-	
Buildings	-	8.27
Plant & Machinery	0.92	47.93
Vehicles	5.51	7.53
Office Equipments	0.47	0.81
Computer	0.48	1.81
D G Set	0.46	0.46
Eicher Truck	0.01	0.48
Furniture & Fixtures	0.02	-
Depreciation on Tangible Assets		67.29
Computer software		
Amortization of Intangible Assets	-	-
Furniture & Fixture	0.00	0.09
Total	**7.86**	**67.38**
Amortisation Charges		
Deferred revenue Expenses	**6.11**	**5.86**
G.Total		
	13.97	73.24

24 Other expenses

	Amount As at March 31, 2025	Amount As at March 31, 2024
(a) Manufacturing Expenses		
Store & Spares	-	-
Insurance Plant & Machinery	-	-
Power & fuel Charges	1.79	6.52
Boiler Expense	-	0.27
Licence Fees	0.90	0.53
Paddy Allotment fees	-	-
Polution Control Fees	-	-
Machinery Repair & Maintt.P & M	-	11.57
Machinery Repair & Maintt.Building	-	-
	2.69	18.89
-		
Store & Spares	-	-
Total Manufacturing Expenses (a)	**2.69**	**18.89**

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

	Amount As at March 31, 2025	Amount As at March 31, 2024
Administrative Expenses		
Advertisement Expenses	0.23	0.33
ASBA Commisstion	0.00	0.05
Building Repair & Maintt.	-	-
Car Expenses	1.61	2.35
Conveyance Expenses	0.08	0.01
Claim & Settlement	-	0.50
Certification charegs	0.45	0.17
Diwali Expenses	-	-
Donation	-	0.14
Repair & Maintt.	0.05	0.04
Ex-Gratia	-	-
EPF ADM /RDLI Fees	0.06	0.16
Fees & Taxes	-	-
Factory Licence	-	-
Business Guest Expenses	0.00	0.01
Business Promotion Expenses	-	2.48
Guest House rent	-	1.95
Guest House Exp	-	-
Insurance Charges	0.68	0.82
ESI Contribution & Interest	-	0.54
Insurance Of Stock	-	1.80
Misc.Expenses	(0.00)	(0.00)
Postage & Telegram	0.00	0.12
Printing & Stationery	0.01	0.46
Legal & Professional Charges	9.27	6.52
Labour Charegs	0.19	5.00
Office Rent	1.95	0.68
Office Expenses	0.19	0.09
Rate & Taxes	26.97	9.70
ROC Fees	-	0.01
Software Updation Expenses	0.13	0.43
Share Expenses	0.42	
Telephone Expenses	0.08	0.37
Testing Charges	-	-
Travelling Expenses	0.04	13.82
Travelling Expenses (Director)	-	-
VAT reversed	-	-
VehIcle Repair & Maintt.	-	1.11
Web Site Expenses	0.05	-
Total Admin. Exps	**42.47**	**49.66**
Payment to Auditors :		
- Statutory Audit Fee	5.00	1.50
- Tax Audit Fee	-	-
- Other matters	-	-
Total Payment to Auditors	**5.00**	**1.50**
Total Administrative Expenses (b)	**47.47**	**51.16**
(c) Selling Expenses		
Carrige Freight & Octroi Outwards	-	11.24
Commission & Brokerage	-	-
Godown Rent	-	11.70
Packing Material	8.15	1.97
Lab Expenses	-	0.14
Rebate & Discount	0.01	24.24
Sales Incentive		-
Total Selling Expenses (c)	**8.16**	**49.29**
Total Other Expenses (a+b+c)	**58.32**	**119.34**

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

Note No. 25

	Ratio analysis	**For the year ended as on 31 March, 2026**	**For the year ended as on 31st March, 2025**	**Difference in %**	**Comments**
1	**Current Ratio**	5.29	2.57	105.56%	
2	Debt Equity Ratio	0.08	0.12	-34.35%	
3	Debt Service Coverage Ratio	-	-	0.00%	
4	Return on Equity Ratio	0.01	0.04	-65.59%	
5	Inventory Turnover Ratio	2.33	1.41	65.22%	
6	Trade Receivables Turnover Ratio	1.86	5.77	-67.77%	
7	Trade Payables Turnover Ratio	0.85	1.82	-53.09%	
8	Net Capital Turnover Ratio	1.06	1.46	-27.55%	
9	Net Profit Ratio	0.01	0.02	-30.51%	
10	Return on Capital employed	0.02	0.07	-74.85%	
11	Return on Investment	-	-	0.00%	

KCK Industries Limited

Notes to Financial Statements for the Year ending 31 March 2026

Ratio analysis		2026	2025		2026	2025	RATIO		% CHANGE
Ratio	**Numerator**	**Rs in lakhs**	**Rs in lakhs**	**Denominator**	**Rs in lakhs**	**Rs in lakhs**	**2026**	**2025**	
1 **Current Ratio**	**Current Assets**			**Current Liabilities**					
	Inventories	3.35	2,438.79	Creditors for goods and services	409.47	568.88			
	Sundry Debtors	2,608.57	561.49	Short term borrowing	-	(0.05)			
	Cash and Bank balances	5.73	537.16	Other current liabilities	227.80	930.86			
	Receivables/Accruals	-	-	Short-term provisions	11.02	30.89			
	Loans and Advances	808.86	398.06						
	Disposable Investments								
	Any other current assets	-	-						
		3,426.51	3,935.49		648.30	1,530.58	5.29	2.57	105.56%
2 **Debt Equity Ratio**	**Total Liabilities**			**Shareholder's Equity**					
	Total Long Term and Short Term Debt	217.60	326.55	Total Shareholders Equity	2,855.17	2,812.81	0.08	0.12	-34.35%
3 **Debt Service Coverage Ratio**	**Net Operating Income**			**Debt Service**					
	Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	68.81	260.68	Current Debt Obligation (Interest & Lease payme	-	5.44	#DIV/0!	47.90	#DIV/0!
4 **Return on Equity Ratio**	**Profit for the period**			**Avg. Shareholders Equity**					
	Net Profit after taxes - preference dividend (if any)	42.36	72.85	(Beginning shareholders' equity + Ending shareho	2,833.99	1,676.83	0.01	0.04	-65.59%
5 **Inventory Turnover Ratio**	**21**			**Average Inventory**					
	(Opening Stock + Purchases) – Closing Stock	2,845.27	3,102.13	(Opening Stock + Closing Stock)/2	1,221.07	2,199.51	2.33	1.41	65.22%
6 **Trade Receivables Turnover Ratio**	**Net Credit Sales**			**Average Trade Receivables**					
	Credit Sales	2,947.17	3,521.45	(Beginning Trade Receivables + Ending Trade Re	1,585.03	610.32	1.86	5.77	-67.77%
7 **Trade Payables Turnover Ratio**	**Total Purchases**			**Average Trade Payables**					
	Annual Net Credit Purchases	417.98	2,247.63	(Beginning Trade Payables + Ending Trade Payab	489.18	1,234.08	0.85	1.82	-53.09%
8 **Net Capital Turnover Ratio**	**Net Sales**			**Average Working Capital**					
	Total Sales - Sales Return	2,947.17	3,521.45	Current Assets - Current Liabilities	2,778.21	2,404.91	1.06	1.46	-27.55%
9 **Net Profit Ratio**	**Net Profit**			**Net Sales**					
	Profit After Tax	42.36	72.85	Sales	2,947.17	3,521.45	0.01	0.02	-30.51%
10 **Return on Capital employed**	**EBIT**			**Capital Employed ***					
	Profit before Interest and Taxes	57.19	232.40	Capital Employed = Tangible Net Worth + Total	3,121.21	3,189.82	0.02	0.07	-74.85%
11 **Return on Investment**	**Return/Profit/Earnings**			**Investment ****					

KCK Industries Limited

Fixed Assets as at 31.03.2026

Note No. 10

(Rs in Lakhs)

Particulars	Gross carrying amount				Depreciation				Net carrying amount	
	As at 01.04.2025	Additions during the year	Sales/ other adjustments	As at 31.03.2026	Opening accumulated depreciation	Depreciation for the year	Deductions/ other adjustments	Closing accumulated depreciation	As at 31.03.2026	As at 31.03.2025
Tangible Assets										
CHANDIGARH										
Land At Chirawa	17.07	-	-	17.07	-	-		-	17.07	17.07
Plot At Pabhat	46.18			46.18					46.18	46.18
Vehicles	45.19			45.19	22.84	5.37		28.21	16.98	22.35
Office Equipments	2.78			2.78	1.54	0.46		2.00	0.79	1.24
Computer	3.83			3.83	3.09	0.47		3.55	0.28	0.75
Furniture & Fixtures	-	0.50	-	0.50	-	0.02		0.02	0.48	
TOTAL	115.06	0.50	-	115.56	27.47	6.31	-	33.78	81.78	87.59
LEHRAGAGA										
Land	218.50	-		218.50					218.50	218.50
Building	(218.50)	-	-	(218.50)	-	-	-	-	(218.50)	(218.50)
Plant & Machinery	763.30	-		763.30	151.00	0.92		151.92	-	612.76
Vehicles	18.40	-	-	18.40	4.74	0.04		4.78	-	13.66
Office Equipments	1.11		-	1.11	0.66	0.01		0.67	-	0.44
Computer	1.92	-		1.92	1.28	0.01		1.29	-	0.64
D G Set	7.20	-		7.20	2.03	0.46		2.48	4.72	5.17
Eicher Truck	4.00	-		4.00	1.54	0.01		1.55	-	2.46
Furniture & Fixtures	1.44	-	-	1.44	0.14	0.00		0.14	-	1.30
Total	**797.36**	**-**	**-**	**797.36**	**161.39**	**1.45**	**-**	**162.84**	**4.72**	**636.43**
PREVIOUS YEAR FIGURES			-	-			-			1,251.58
Captial Work in Progress	-				-	-	-	-	11.50	-
LUDHIANA										
Vehicles	-	2.65		2.65	-	0.11		0.11	2.54	-
Grand Total	**912.42**	**3.15**	**-**	**915.57**	**188.86**	**7.86**	**-**	**196.72**	**100.54**	**724.02**

KCK Industries Limited

Notes to Financial Statements for the year ended on March 31, 2026

The following table provides the total amount of transactions that have been entered into with related parties during the year:						
	31ST MARCH 2026 2026			**31st March 2025**		
Particulars	**Enterprises in which Key managerial personnel have significant influence**	**Key managerial Personnel**	**Relatives of Key Managerial personnel**	**Enterprises in which Key managerial personnel have significant influence**	**Key managerial Personnel**	**Relatives of Key Managerial personnel**
DIRECTOR REMUNERATION PAID						
REENA SHARAM						
JAGDISH PRASAD ARYA	`	**4.80**			**4.80**	
BAJRANG LAL KEDIA					**-**	
BANISH MEHTA						
HARSIMRAN JIT KAUR		**4.80**			**4.80**	
SALONI KUMARI						
LOAN RECEIVED					**88.35**	
JAGDISH PRASAD ARYA		**0.10**			**139.69**	
REENA SHARMA						
LOAN REPAYMENT	**-**					
JAGDISH PRASAD ARYA		**68.75**			**-**	
REENA SHARMA		**4.75**			**-**	
SHARE ALLOTMENT						
JAGDISH PRASAD ARYA		**-**			**-**	
REENA SHARMA		**-**			**-**	
Sheorayan Engineers & Associates Private Ltd			**-**			**-**
JAYD TRADE PRIVATE LIMITED						

LONG TERM BORROWINGS

Secured Loans			
Term Loans from Banks			
AXIS BANK KIA CAR LOAN	-	-	
TOYATA FINCIAL GLANZA CAR LOAN	-	-	
			-
			-
	-	-	
Unsecured Loans			
From Directors, Shareholders & their relatives			-
Mr. Jagdish Prasad Arya	19.61	88.36	
Mrs. Reena Sharma	134.95	139.70	
From Others			
M/s Kothari Trade Investments Pvt Ltd	10.95	46.45	
M/s.Ankit Trade & Investment Pvt Ltd	52.10	52.10	
	217.60	326.60	

SHORT TERM BORROWINGS

Secured Loans		
Loans repayable on demand from Banks		
WHR Loans -from Banks	**-**	**(0.06)**
Working Capital Loans from Banks	**-**	**-**
	-	
	-	-
Total - (a) 21	**-**	**(0.06)**
Term Loans-from Banks		
AXIS BANK KIA CAR LOAN	-	0.01
TOYATA FINCIAL GLANZA CAR LOAN	-	-
Total - (b)	**-**	**0.01**
Term Loans from Others		
Total - (c)	**-**	**-**
Total	**-**	**(0.05)**

KCK INDUSTRIES LIMITED

CIN: L62099CH2013PLC034388

PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7, NA, CHANDIGARH-160101

Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note	Particulars
1	**Corporate information**
	KCK INDUSTRIES LIMITED (the Company) is a trading company. The Company is doing trading in Chemicals, Dyes & Yarn. The Company is a public limited company incorporated and domiciled in India. The address of its Registered Office is PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7, NA, CHANDIGARH-160101 The Financial Statements for the year ended March 31, 2026 were approved by the Board of Directors and authorized for issue on 30th may 2026
2	**Significant accounting policies**
2.01	**Basis of accounting and preparation of financial statements**
	The accounts have been prepared in accordance with the historical cost convention under accrual basis of accounting as per Indian GAAP. Accounts and Disclosures thereon comply with the Accounting Standards specified in Companies (Accounting Standard) Rules, 2021 which continue to apply under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, other pronouncement of ICAI, provisions of the Companies Act.
	All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of services provided, the Company has ascertained (except for Investment & Loans & Advances) its operating cycle as 12 months for the purpose of current, noncurrent classification of assets & liabilities. In the case of Investments and Loan & Advances which are for purposes of setting up of infrastructure needed for business, they are treated as Current Assets till they are partly paid up or till execution of a definitive agreement with the parties.
2.02	**Use of estimates**
	The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
2.03	**Revenue recognition**
	<u>Revenue from Sales</u>
	Revenue is recognised when control of goods is transferred to a customer in accordance with the terms of the contract. The control of the goods is transferred upon delivery to the customers either at the factory gate of the Company or a specific location of the customer or when the goods are handed over to the freight carrier, as per the terms of the contract. A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.
	<u>Revenue from services</u>
·	Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred.
2.04	**Other income**
	Interest income is accounted on accrual basis.
2.05	**Employee benefits**
	Leave Policy
	There is no policy of leave encashment. If the leaves are not availed during the year then the same will be lapsed and cannot be carried forward to the next year.
	Employee benefits include incentives and medical allowance. There is no defined benefit scheme.
2.06	**Inventory**
·	Inventory of Stores and Spares is valued on the basis of Cost price.
·	Inventory of stock in trade is valued at lower of cost or net reliasable value whichever is less.
2.07	**Earnings per share**
	Basic earnings per share is computed by dividing the profit / (loss) after tax and excluding extraordinary and exceptional items divided by the weighted average number of equity shares outstanding during the year.

KCK INDUSTRIES LIMITED

CIN: L62099CH2013PLC034388

PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7, NA, CHANDIGARH-160101

Notes forming part of the Financial Statements for the year ended 31st March, 2026

2.08 Taxes on income

(I) Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

(ii) Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date.

2.09 Provisions

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

2.10 GST input credit

GST input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilizing the credits.

2.11 Property, Plant & Equipment and Intangible Assets

Property, Plant & Equipment and Intangible Assets are stated at their original cost and include all expenses relating to their acquisition and installation.

2.12 Depreciation Amortization

- Depreciation on Property, Plant & Equipment and Intangible Assets has been provided on written down value method in terms of life span of assets as specified in Schedule II of the Companies Act, 2013. In Schedule II of Companies Act 2013 no useful life particularly for Drones is mentioned, thus, the company has considered the useful life of Drones under Plant and Machinery of five (5) years.
- Depreciation on lease hold improvement is amortised on period of lease including the first extendable lease period.

2.13 Current and non-current classification

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria :-
It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle,
It is held for the purpose of being traded,
It is expected to be realized within 12 months after the reporting date, or
It is cash or cash equivalents unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
Current assets include the current portion of non-current financial Assets.
All other assets are classified as non-current.

Liability

A Liability is classified as current when it satisfies any of the following criteria:-
It is expected to be settled in the company's normal operating cycle,
It is held Primarily for the purpose of being traded,
It is due to be settled within 12 months from the reporting date, or
The company does not have an unconditional right to defer settlement of liability at least 12 months after the reporting date. Terms of the liability that could at the option of the counter party, result in its settlement by the issue of equity instruments do not affect its classification.
Current liabilities include the current portion of non-current financial liabilities.
All other liabilities are classified as non-current.

2.14 Cash and cash Equivalents

Cash and cash equivalent Cash and cash equivalents comprise cash balances on hand, cash balance with bank and highly liquid investments with original maturities, at the date of purchase/investment, of three months or less.

2.15 Operating Cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents, Based on the nature of activities and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle within twelve months for the purposes of current/ non-current classification of its assets and liabilities

FOR GAMS & ASSOCIATES LLP
Chartered Accountants
FIRM REGN.No.-N500094

For and on behalf of the Board of Directors of
KCK INDUSTRIES LIMITED

CA Anil Gupta
Partner
M. No. 088218

JAGDISH PRASAD ARYA
MANAGING DIRECTOR & CFO
DIN: 06496549

REENA SHARMA
DIRECTOR
DIN:06883803

Place: NEW DELHI
Date: 30-05-2026

HARSIMRAN JIT KAUR
COMPANY SECRETARY