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Where Quality Comes First

May 29, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai 400 001

Reference: **Scrip Code - 544693, ISIN: INE163401016.**

Subject: **Submission of audited Standalone financial results and report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015 for the half year and year ended March 31, 2026.**

Respected Sir/Madam,

The Board of Directors of the Company at their meeting held on Friday, May 29, 2026 at 16:00 (IST) have duly approved the Audited Standalone Financial Results for the half year and year ended March 31, 2026, together with the Report of the Auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We are thus enclosing the Audited Standalone Financial Results for the half year and year ended March 31, 2026, together with the Report of the Auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Board Meeting of the Company commenced on 16:00 (IST) and concluded at 18:15 (IST).

The abovementioned financial results and disclosure shall be available on the website at https://kanishkindia.co.in/investor-profile-2/ of the Company under the financial results section.

You are requested to take the same on your record.

Yours Faithfully,
For Kanishk Aluminium India Limited

KANISHK ALUMINIUM INDIA LTD. JODHPUR

Parmanand Agarwal
Chairman Cum Managing Director
DIN: 08295200
Encl.: As stated above.

Kanishk Aluminium India Limited

(Formerly known as Kanishk Aluminium India Private Limited)

Registered Office: Plot No. E-849 A, Fourth Phase RIICO, Boranada, Jodhpur-342001, Rajasthan, India
CIN: U27109RJ2018PLC063198
E-mail: info@kanishkindia.co.in; kaepljodhpur@gmail.com
Contact: 1800 570 2727 ; 0291 2945946
GST No.: 08AAHCK3910B1ZY

Mahaveer Gandhi & Associates
Chartered Accountants
6/23, Kashipuri, Bhilwara - 311 001
Mobile : 94141-14797
E-mail : mgandhi10101@yahoo.com

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Standalone Half Yearly Financial Results and year to date result of KANISHK ALUMINIUM INDIA LIMITED ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

TO THE BOARD OF DIRECTORS of KANISHK ALUMINIUM INDIA LIMITED

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of Kanishk Aluminium India Limited (hereinafter referred to as "the Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Standalone Financial Results for the year ended 31st March 2026:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;

and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards Prescribed under section 133 of the Companies Act, 2013 ("Act") as amended, and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31st March 2026 under the

MAHAVEER GANDHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN 010756C provisions of the Companies Act,2013 and the rules thereunder, 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.

Responsibilities of the Management and Those Charged with Governance for this Statement:

The accompanying statement, which includes the Standalone Financial Results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Standalone Financial Results for the half yearly and year ended 31st march, 2026 that give a true and fair view of the net profit and loss and other financial information in accordance with the recognition and measurement principles laid down in applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the accompanying statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2026 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 this Annual Standalone Financial Results.

MAHAVEER & ASSOCIATES
F.R.N. 010756C
CHARTERED ACCOUNTANTS

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 statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as 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 statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of auditor's report. However, future events or conditions may cause the Company to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in:

(i) planning the scope of our audit work and in evaluating the results of our work; and
(ii) to evaluate the effect of any identified misstatements in the standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

MAHAVEER GANDHI & ASSOCIATES
FRN 010756C
CHARTERED ACCOUNTANTS

Other Matter

1. Company is listed on BSE SME stock exchange as on 04/02/2026, and this is the first Financial Result of the Company after listing.

2. The accompanying Statement includes the results for the half years ended 31^{st} March, 2026 and 31st March, 2025, being the balancing figures between the audited figures for the respective full financial years and the unaudited half year ended figures for the periods from April 1 to September 30 of the respective financial years, which were subjected to limited review by us.

For Mahaveer Gandhi & Associates
Chartered Accountants
(FRN – 010756C)

MAHAVEER GANDHI & ASSOCIATES
FRN
010756C
CHARTERED ACCOUNTANTS

Mahaveer Gandhi
Partner
M. No. 074020
UDIN: 26074020RABCFX4675
Place: Jodhpur
Date: May 29, 2026

May 29, 2026

To,
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, P J Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: **544693.**

Subject: **Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.**

Dear Sir/Ma'am,

I, Parmanand Agarwal, Chairman cum Managing Director of Kanishk Aluminium India Limited *(formerly known as Kanishk Aluminium India Private Limited)* **(hereinafter referred to as 'KAIL')** having its registered office address at Plot No E-849 A, Fourth Phase Ricco Boranada, Jodhpur, Jodhpur, Rajasthan, India, 342001, hereby declare that **Mahaveer Gandhi & Associates, Statutory Auditors** of KAIL have issued an Audit Report with unmodified opinion on Annual Financial results and statements of the Company for the financial year ended March 31, 2026.

This declaration is given pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Kindly take the above on record.

Thanking You,

Yours faithfully

For Kanishk Aluminium India Limited

For KANISHK ALUMINIUM INDIA LTD.

DIRECTOR

Parmanand Agarwal
Designation: Chairman cum Managing Director
DIN : 08295200
Place : Jodhpur

KANISHK ALUMINIUM INDIA LIMITED

(Formerly, Kanishk Aluminium India Private Limited)

Registered Office : Plot No. E-849 A, Phase-IV, RIICO, Boranada, Jodhpur, Rajasthan - 342001

Audited Statement of Standalone Financial Result for the half year/year ended March 31,2026

(Amount in Lakhs except EPS)

S.No.	Particulars	Half Year Ended			Year Ended	
		31/03/2026	30/09/2025	31/03/2025	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Revenues					
I	a) Revenue from Operations	4463.87	3401.02	3539.73	7864.89	5978.22
II	b) Other Income	12.01	10.01	26.15	22.02	37.02
III	**Total Revenue (I+II)**	**4475.88**	**3411.03**	**3565.88**	**7886.91**	**6015.24**
	Expenses					
	a) Cost of Material Consumed	3418.52	2908.92	3693.81	6327.45	5465.15
	b) Change in inventories of finished goods, work-in-progress and stock- in-trade	254.30	-274.25	-803.01	-19.95	-557.33
	c) Employees Benefits Expense	124.16	112.64	54.72	236.80	127.25
	d) Finance Costs	150.52	103.96	86.85	254.48	170.26
	e) Depreciation and Amortisation Expense	37.26	37.06	37.13	74.32	73.56
	f) Other Expenses	261.14	196.03	180.88	457.17	316.20
IV	**Total Expenses**	**4245.90**	**3084.36**	**3250.38**	**7330.26**	**5595.09**
V	**Profit before Exceptional and Extraordinary Items and Taxes (III - IV)**	229.98	326.67	315.50	556.65	420.15
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	**Profit before Extraordinary Items and taxes (V-VI)**	229.98	326.67	315.50	556.65	420.15
VIII	Extra ordinary items	0.00	0.00	0.00	0.00	-
IX	**Profit before Tax (VII-VIII)**	**229.98**	**326.67**	**315.50**	**556.65**	**420.15**
X	**Tax Expenses :**					
	a) Current Tax	53.65	77.88	87.83	131.53	95.53
	b) Deferred Tax	7.07	6.12	18.02	13.19	20.17
	Total Tax Expenses	**60.72**	**83.99**	**105.86**	**144.72**	**115.70**
XI	**Profit for the period (IX-X)**	**169.25**	**242.67**	**209.64**	**411.93**	**304.45**
XII	Paid up Share Capital (face Value Rs. 10/Share)	1344.00	944.00	944.00	1344.00	944.00
XIII	Reserve excluding Revaluation reserves				3202.10	713.52
XIV	**Earning Per Equity Share (Not Annualised)**					
	a) Basic (Rs.)	1.59	2.57	2.22	4.10	0.32
	b) Dilluted (Rs.)	1.59	2.57	2.22	4.10	0.32

Notes:

1 The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29/05/2026.

2 The previous periods figures have been regrouped/ reclassified whereever required to make them compatible with the figures of Current

3 The Statutory auditors of the company have carried out an Audit and issued "Independent Auditor's report" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4 The Comppany Operates in a Single Segment hence Segment Reporting is not applicable.

5 The figures for the half year ended 31st March, 2026 are the balancing figures between the audited figures in respect of full financial year and unaudited year-to-date figures up to six months ended 30th September 2025.

6 The Company had listed its Equity Shares on the SME Board of Bombay Stock Exchange w.e.f. 04th February 2026, accordingly the Company had not prepared financial results for the half year ended 31st March 2025. However comparative figures of half year ended 31st March 2025 as given above have been prepared by the Managemeent after exercising due diligence to ensure financial results reflects true and fair view of the Comapny's affairs.

7 The company had made an intial public offering (IPO) of 40,00,000 equity shares of face value of Rs. 10 each fully paid up for cash at a price of Rs. 73 per equity shares (including share premium of Rs. 63 per equity share) aggregating to Rs. 29,20,00,000/- The equity shares of the company got listed on BSE SME Platform on 04th February, 2026.

8 During the FY 2025-26, company has issued 40,00,000 equity shares Hence, EPS is calculated by considering Weighted Equity Shares.

9 Earning per share is not retrospectively effected due to Fresh issue of equity as it is considered as Non-Adjusting event as per AS 4 'Contingencies and Events Occurring After the Balance Sheet Date'.

Place: Jodhpur

Date: 29/05/2026

For & on behalf of the Board of,

KANISHK ALUMINIUM INDIA LIMITED

PARMANAND AGARWAL

(CHAIRMAN CUM MANAGING DIRECTOR)

DIN: 08295200

KANISHK ALUMINIUM INDIA LIMITED

(Formerly, Kanishk Aluminium India Private Limited)

Registered Office : Plot No. E-849 A, Phase-IV, RIICO, Boranada, Jodhpur, Rajasthan - 342001

Audited Statement of Assets & Liabilities as at 31st March, 2026

(Amount in Lakhs)

S.No.	Particulars	AS AT 31.03.2026	AS AT 31.03.2025
		(Audited)	**(Audited)**
I	**EQUITY AND LIABILITIES**		
	1) Shareholders' funds		
	a) Share capital	1344.00	944.00
	b) Reserves and surplus	3202.10	713.52
	c) Money received against share warrants	0.00	0.00
	2) Share application money pending allotment	0.00	0.00
	Total (A)	**4546.10**	**1657.52**
	3) Non - Current Liabilities		
	a) Long Term Borrowings	1781.20	770.46
	b) Deferred Tax Liabilities (Net)	124.95	111.76
	c) Other Long-Term Liabilities	0.00	0.00
	c) Long-Term Provisions	12.53	10.44
	4) Current liabilities		
	a) Short -Term Borrowings	1500.92	1503.49
	b) Trade Payables		
	Micro and Small Enterprises	1657.98	824.30
	Other than Micro and Small Enterprises	0.15	2.35
	c) Other Current Liabilities	209.78	50.80
	d) Short-Term Provisions	138.91	98.05
	Total (B)	**5426.40**	**3371.65**
	Total Equity and Liabilities (A+B)	**9972.50**	**5029.17**
II	**ASSETS**		
	1) Non-Current Assets		
	a) Property, Plant and Equipment and Intangible assets		
	i) Property, Plant & Equipment	3374.35	1280.70
	ii) Intangible Assets	2.95	7.74
	iii) Capital Work-in-Progress	207.33	0.00
	iii) Intangible Asset under Development	0.00	0.00
	b) Non- Current Investments	0.00	0.00
	c) Long term Loans and Advances	0.00	0.00
	d) Other Non Current Assets	56.51	39.49
	e) Deferred Tax Assets (Net)	0.00	
	Total (A)	**3641.14**	**1327.93**
	2) Current Assets		
	a) Inventories	3660.05	2449.48
	a) Trade Receivables	1836.87	1088.21
	b) Cash and Cash Equivalents	90.65	10.96
	c) Short-Term Loans and Advances	550.16	108.81
	d) Other Current Assets	193.64	43.78
	Total (B)	**6331.36**	**3701.24**
	Total Assets (A+B)	**9972.50**	**5029.17**

Place: Jodhpur
Date: 29/05/2026

For & on behalf of the Board of,
KANISHK ALUMINIUM INDIA LIMITED

KANISHK ALUMINIUM INDIA LTD. ★ JODHPUR ★

PARMANAND AGARWAL
(CHAIRMAN CUM MANAGING DIRECTOR)
DIN: 08295200

KANISHK ALUMINIUM INDIA LIMITED

(Formerly, Kanishk Aluminium India Private Limited)

Registered Office : Plot No. E-849 A, Phase-IV, RIICO, Boranada, Jodhpur, Rajasthan - 342001

Audited Cash Flow Statement for the Year Ended March 31,2026

(Amount in Lakhs)

	Particulars	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items	**556.65**	**420.15**
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	74.32	73.56
	Finance Cost	254.48	170.26
	Adjustments for unrealised foreign exchange Losses / (Gains)	-1.48	-1.96
	Loss/(Gain) On Sale Of Land	0.00	16.84
	Earlier Year Tax Expenses	0.00	
	Operating Profits Before Change In Working Capital	**883.96**	**678.85**
	Adjustments For Change In Working Capital:		
	(Increase) / Decrease in trade receivables	-748.66	-232.38
	(Increase) / Decrease in other current assets	-149.86	-26.50
	Increase / (Decrease) in trade payables	831.48	287.51
	(Increase) / Decrease in inventories	-1210.56	-789.02
	Increase / (Decrease) in other current liabilities	158.98	22.55
	(Increase) / Decrease in Short Term Loans & Advances	-441.35	-102.36
	Increase / (Decrease) in short term provision	40.86	98.05
	Increase / (Decrease) in Long term provision	2.08	2.37
	(Increase) / Decrease in other non-current assets	-17.02	-5.11
	Cash generated from Operations	**-650.08**	**-66.04**
	Income Tax Paid	131.53	95.53
	Net Cash from Operating Activities(A)	**-781.61**	**-161.57**
B.	**Cash Flow From Investing Activities**		
		-2163.18	-25.14
	Purchase of Property, Plant and Equipment	0.00	187.54
	Proceeds from sales of tangible assets	0.00	-16.84
	Loss on sale of land	0.00	0.00
	Capital Work in Progress	-207.33	0.00
	Net Cash from Investing Activities(B)	**-2370.51**	**145.56**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	-254.48	-170.26
	Repayment of Short term Borrowings	-2.58	0.00
	Proceeds from Short term Borrowings	0.00	50.61
	Payment of IPO Expenses	-443.35	0.00
	Repayment of Long term borrowings	0.00	0.00
	Proceeds from Long term Borrowings	1010.74	138.90
	Proceeds from Issue of share capital	2920.00	0.00
	Foreign Exchange loss	1.48	0.00
	Net Cash from Financing Activities(C)	**3231.81**	**19.25**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**79.70**	**3.24**
E.	Cash & Cash Equivalents at Beginning of period	10.96	7.71
F.	Cash & Cash Equivalents at End of period	90.65	10.96
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	**79.70**	**3.24**

Place: Jodhpur

Date: 29/05/2026

For & on behalf of the Board of,

KANISHK ALUMINIUM INDIA LIMITED

KANISHK ALUMINIUM INDIA LTD. ★ JODHPUR ★

PARMANAND AGARWAL

(CHAIRMAN CUM MANAGING DIRECTOR)

DIN: 08295200