Walker Chandiok & Co LLP

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

To the Board of Directors of Kaynes Technology India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Kaynes Technology India Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 9 to the accompanying Statement, which describes the restatements made to the comparative financial information for the quarter ended 30 June 2026 and quarter and six-month period ended 30 September 2025, as at and for year ended 31 March 2026 and as at 01 April 2025, in accordance with the principles of Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors, for correction of certain identified material prior period errors, which are further described in the aforesaid note. Our conclusion is not modified in respect of this matter.

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

6. The review of standalone unaudited quarterly financial results for the period ended 30 June 2026, included in the Statement was carried out and reported by K.P. Rao & Co. who has expressed unmodified conclusion vide their review report dated 07 August 2026, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

7. The review of standalone unaudited quarterly and year-to-date financial results for the period ended 30 September 2025 and audit of standalone financial results for the year ended 31 March 2026 included in the Statement was carried out and reported by K.P. Rao & Co. who has expressed unmodified conclusion vide their review report dated 04 November 2025 and unmodified opinion vide their audit report dated 13 May 2026, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Lokesh Khemka
Partner
Membership No.: 067878
UDIN: 26067878TQQFHV5012

Mysuru
14 November 2026

Walker Chandiok & Co LLP

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

To the Board of Directors of Kaynes Technology India Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Kaynes Technology India Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate (refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the Group's share of net loss of Rs. 60.02 and Rs. 104.40 for the quarter and six-month period ended 30 September 2026, respectively, Rs. 44.38 for the quarter ended 30 June 2026, and Rs. 26.18 and Rs. 52.36 for the quarter and six-month period ended 30 September 2025, respectively, in respect of Mixx Technologies, Inc., an associate of the Group, with a quarter lag, as permitted under Ind AS 28, Investments in Associates and Joint Ventures. However, such financial information has not been reviewed/audited by their auditors and has been furnished to us by the Holding Company's management. In the absence of review/audit of aforesaid financial information and inability to perform any alternative review procedures thereon to support our conclusion on the Statement, we are unable to comment on any adjustments that may be required to the Group's share of net loss, including the impact of dilution gain, as included in the Statement in the aforesaid periods, the carrying amount of the investment in the associate as at 30 September 2026, and any other consequential impact thereof on the Statement.

5. Based on our review conducted as above, except for the possible effects of the matter described in previous paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of

Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note 10 to the accompanying Statement, which describes the restatements made to the comparative financial information for the quarter ended 30 June 2026 and quarter and six-month period ended 30 September 2025, as at and for year ended 31 March 2026 and as at 01 April 2025, in accordance with the principles of Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors, for correction of certain identified material prior period errors, which are further described in the aforesaid note. Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial statements/ financial information/ financial results of 9 subsidiaries included in the Statement, whose financial information reflect total assets of ₹ 42,794.20 million as at 30 September 2026, total revenues of ₹ 3,231.96 million and ₹ 8,861.84 million, total net loss after tax of ₹ 538.66 million and ₹ 579.38 million, total comprehensive loss of ₹ 522.91 million and ₹ 542.03 million, for the quarter and six-month period ended on 30 September 2026, respectively, and net cash outflows of ₹ 297.15 million for the six-month period ended 30 September 2026, as considered in the Statement. These interim financial statements/ financial information/ financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.
   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

8. The Statement includes the interim financial statements/ financial information/ financial results of 4 subsidiaries, which have not been reviewed by their auditors, whose interim financial statements/ financial information/ financial results reflects total assets of ₹ 83.95 million as at 30 September 2026, total revenues of ₹ 13.21 million and ₹ 26.41 million, net loss after tax of ₹ 5.82 million and ₹ 11.64 million , total comprehensive loss of ₹ 5.53 million and ₹ 11.06 million for the quarter and six- month period ended 30 September 2026 respectively, net cash outflows of ₹ 1.53 million for the six-month period ended 30 September 2026 as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial statements / financial information/ financial results. According to the information and explanations given to us by the management, these interim financial statements/ financial information/ financial results are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial statements/ information/ results certified by the Board of Directors.

9. The review of unaudited consolidated quarterly financial results for the period ended 30 June 2026, included in the Statement was carried out and reported by K.P. Rao & Co. who have expressed unmodified conclusion vide their review report dated 07 August 2026, whose review report has been furnished to us by the management and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

10. The review of unaudited consolidated quarterly and year-to-date financial results for the period ended 30 September 2025 and audit of consolidated financial results for the year ended 31 March 2026 included in the Statement was carried out and reported by K.P. Rao & Co. who have expressed unmodified conclusion vide their review report dated 04 November 2025 and unmodified opinion vide their audit report dated 13 May 2026, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Lokesh Khemka
Partner
Membership No. 067878
UDIN 26067878NCZAVY9226

Mysuru

14 November 2026

KAYNES TECHNOLOGY INDIA LIMITED

Annexure - A

CIN No: L29128KA2008PLC045825

Regd. Off. 23 -25, Belagola Food Industrial Estate, Metagalli P.O., Mysore - 570 016 India

website: www.kaynestechnology.co.in email: kaynestechcs@kaynestechnology.net

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in million, except per share data)

SL No	Particulars	Quarter ended			Six Months ended		Year ended 31st March 2026
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
			Restated	Restated		Restated	Restated
			Refer Note 9	Refer Note 9		Refer Note 9	Refer Note 9
1	**Income**						
	a) Revenue from operations	6,672.71	5,556.40	4,621.92	12,229.11	9,330.04	21,468.86
	b) Other income	665.12	639.47	530.17	1,304.59	928.38	1,830.58
	Total Income	**7,337.83**	**6,195.87**	**5,152.09**	**13,533.70**	**10,258.42**	**23,299.44**
2	**Expenses**						
	a) Cost of materials consumed	4,519.34	4,326.50	3,792.33	8,845.84	7,024.85	16,855.96
	b) Changes in inventories of finished goods and work in progress	62.77	(185.08)	(276.51)	(122.31)	(102.91)	(508.17)
	c) Purchase of stock in trade	47.37	21.03	22.05	68.40	40.83	206.99
	d) Employee benefit expenses	524.45	310.11	217.83	834.56	521.72	1,192.09
	e) Finance costs	212.77	211.69	156.03	424.46	421.95	738.70
	f) Depreciation and amortization expenses	102.49	95.70	80.84	198.19	156.04	331.99
	g) Other expenses	598.47	468.69	753.97	1,067.16	983.45	2,080.28
	Total Expenses	**6,067.66**	**5,248.64**	**4,746.54**	**11,316.30**	**9,045.93**	**20,897.84**
3	**Profit before exceptional items and tax (1-2)**	**1,270.17**	**947.23**	**405.55**	**2,217.40**	**1,212.49**	**2,401.60**
4	Exceptional items, net gain / (loss) [Refer note 5]	-	-	-	-	-	(25.54)
5	**Profit before tax (3-4)**	**1,270.17**	**947.23**	**405.55**	**2,217.40**	**1,212.49**	**2,376.06**
6	Tax expenses						
	Current tax	183.00	224.00	270.99	407.00	391.70	714.77
	Deferred tax	116.45	1.69	(110.66)	118.14	(67.19)	(158.45)
7	**Profit for the period / year (5-6)**	**970.72**	**721.54**	**245.22**	**1,692.26**	**887.98**	**1,819.74**
8	**Other comprehensive income**						
	(i) Items that will not be reclassified to profit or loss	(47.32)	(10.95)	8.58	(58.27)	2.43	14.82
	(ii) Income tax relating to items that will not be reclassified to profit or loss	11.91	2.76	(2.16)	14.67	(0.61)	(3.72)
	(iii) Items that will be reclassified to profit or loss	28.84	(28.84)	-	-	-	6.36
	(iv) Income tax relating to items that will be reclassified to profit or loss	(7.26)	7.26	-	-	-	(1.61)
	Other comprehensive income for the period / year, net of taxes	**(13.83)**	**(29.77)**	**6.42**	**(43.60)**	**1.82**	**15.85**
9	**Total comprehensive income for the period / year (7+8)**	**956.89**	**691.77**	**251.64**	**1,648.66**	**889.80**	**1,835.59**
10	Paid-up equity share capital (face value of Rs.10 each)	672.23	670.35	670.35	672.23	670.35	670.35
11	Other equity						43,332.44
12	Earnings per share (in Rs.) (of Rs.10 each) (not annualised)						
	a) Basic	14.45	10.76	3.66	25.22	13.52	27.43
	b) Diluted	14.39	10.69	3.63	25.11	13.42	27.23

See accompanying notes to financial results

KAYNES TECHNOLOGY INDIA LIMITED
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in million, except per share data)

SL No	Particulars	Quarter ended			Six Months ended		Year ended 31st March 2026
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
			Restated	Restated		Restated	Restated
			Refer Note 10	Refer Note 10		Refer Note 10	Refer Note 10
1	**Income**						
	a) Revenue from operations	9,525.15	9,462.12	9,121.25	18,987.27	16,109.18	36,809.36
	b) Other income	186.15	165.21	340.84	351.36	523.72	1,764.43
	Total Income	**9,711.30**	**9,627.33**	**9,462.09**	**19,338.63**	**16,632.90**	**38,573.79**
2	**Expenses**						
	a) Cost of materials consumed	6,655.31	6,699.19	6,417.17	13,354.50	10,688.67	25,746.28
	b) Changes in inventories of finished goods and work in progress	(221.99)	(467.62)	(359.66)	(689.61)	(471.38)	(1,255.82)
	c) Purchase of stock in trade	47.37	21.03	22.05	68.40	40.83	206.99
	d) Employee benefit expenses	1,031.58	881.07	772.60	1,912.65	1,361.72	3,135.54
	e) Finance costs	387.26	371.36	132.63	758.62	321.82	789.01
	f) Depreciation and amortization expenses	347.33	402.53	198.98	749.86	387.85	1,201.28
	g) Other expenses	757.11	903.18	770.95	1,660.29	1,895.92	3,752.50
		9,003.97	**8,810.74**	**7,954.72**	**17,814.71**	**14,225.43**	**33,575.78**
3	**Profit before tax, share of loss of associate and exceptional items (1-2)**	**707.33**	**816.59**	**1,507.37**	**1,523.92**	**2,407.47**	**4,998.01**
4	Share of Loss of Associates	(60.02)	(44.38)	(26.18)	(104.40)	(52.36)	(89.24)
5	**Profit before exceptional items and tax (3+4)**	**647.31**	**772.21**	**1,481.19**	**1,419.52**	**2,355.11**	**4,908.77**
6	Exceptional items, net gain / (loss) [Refer note 5]	-	-	-	-	-	(25.76)
7	**Profit before tax (5+6)**	**647.31**	**772.21**	**1,481.19**	**1,419.52**	**2,355.11**	**4,883.01**
8	Tax expenses						
	Current tax	219.07	294.54	310.99	513.61	557.16	1,276.00
	Deferred tax	30.24	23.54	13.09	53.78	(26.52)	(308.16)
	Total Tax expenses	**249.31**	**318.08**	**324.08**	**567.39**	**530.64**	**967.84**
9	**Profit for the period / year (7-8)**	**398.00**	**454.13**	**1,157.11**	**852.13**	**1,824.47**	**3,915.17**
10	**Other comprehensive income**						
	(i) Items that will not be reclassified to profit or loss	(39.20)	(10.95)	7.03	(50.15)	(6.27)	14.82
	(ii) Income tax relating to items that will not be reclassified to profit or loss	9.88	2.75	(3.08)	12.63	(0.69)	(3.72)
	(iii) Items that will be reclassified to profit or loss	(37.79)	(35.29)	-	(73.08)	-	290.38
	(iv) Income tax relating to items that will be reclassified to profit or loss	(7.26)	7.26	-	-	-	(1.61)
	Other comprehensive income for the period / year, net of taxes	**(74.37)**	**(36.23)**	**3.95**	**(110.60)**	**(6.96)**	**299.87**
11	**Total comprehensive income for the period / year (9+10)**	**323.63**	**417.90**	**1,161.06**	**741.53**	**1,817.51**	**4,215.04**
	Total comprehensive income for the period / year attributable to						
	- Owners of the Company	379.85	474.54	1,186.20	854.39	1,808.02	4,357.39
	- Non-controlling interest	(56.22)	(56.64)	(25.14)	(112.86)	9.49	(142.35)
	Profit for the period/year attributable to						
	- Owners of the Company	454.22	510.77	1,182.25	964.99	1,814.98	4,057.52
	- Non-controlling interest	(56.22)	(56.64)	(25.14)	(112.86)	9.49	(142.35)
	Other comprehensive income for the period / year attributable to						
	- Owners of the Company	(74.37)	(36.23)	3.95	(110.60)	(6.96)	299.87
	- Non-controlling interest	-	-	-	-	-	-
12	Paid-up equity share capital (face value of Rs.10 each)	672.23	670.35	670.35	672.23	670.35	670.35
13	Other equity						48,681.46
14	Earnings per share (in Rs.) (of Rs.10 each) (not annualised)						
	a) Basic	6.76	7.62	17.64	14.38	27.64	61.16
	b) Diluted	6.73	7.57	17.51	14.32	27.42	60.71

See accompanying notes to financial results

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in million, except per share data)

Particulars	As at 30th September 2026	As at 31st March 2026	As at 01st April 2025
	(Unaudited)	(Audited)	(Audited)
		Restated	Restated
		Refer Note 10	Refer Note 10
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	14,018.80	10,993.43	6,403.26
Capital work-in-progress	7,061.81	3,724.11	3,002.24
Intangible assets	3,970.00	4,207.50	1,613.26
Intangible under development	1,590.36	1,383.21	911.15
Goodwill	1,251.49	1,288.54	606.92
Investments accounted for using the equity method	549.86	654.26	190.12
Financial assets			
i)Investments	341.24	2,320.92	1,074.24
ii)Loans	155.49	152.16	131.68
iii) Trade receivables	2,359.56	2,034.92	460.16
iv)Other financial assets	1,448.39	1,297.74	645.53
Income tax assets (net)	317.98	116.54	-
Other non-current assets	3,259.45	4,272.49	5,737.41
Total Non-Current Assets (A)	**36,324.43**	**32,445.82**	**20,775.97**
CURRENT ASSETS			
Inventories	12,790.41	10,584.73	8,429.81
Financial asset			
i)Trade receivables	18,255.18	18,990.83	5,125.30
ii)Cash and cash equivalents	679.29	2,877.53	7,092.88
iii)Bank balances other than cash and cash equivalents	387.51	3,676.58	2,982.91
iv)Loans	58.44	52.01	48.49
v)Other financial assets	4,085.88	1,725.48	720.10
Other current assets	5,318.53	3,679.05	3,038.92
Total Current Assets (B)	**41,575.24**	**41,586.21**	**27,438.41**
TOTAL ASSETS (A + B)	**77,899.67**	**74,032.03**	**48,214.38**
EQUITY AND LIABILITIES			
EQUTIY			
Equity Share Capital	672.23	670.35	640.84
Other Equity	48,681.46	47,752.58	28,046.31
Total Equity (attributable to owners of the Company)	**49,353.69**	**48,422.93**	**28,687.15**
Non-controlling Interest	(271.01)	(167.10)	(33.73)
Total Equity (A)	**49,082.68**	**48,255.83**	**28,653.42**
LIABILITIES			
NON-CURRENT LIABILITIES			
Financial Liabilities			
- Borrowings	5,708.82	3,888.06	674.80
- Lease liabilities	191.06	246.91	243.18
Deferred Tax Liabilities (Net)	830.57	789.05	419.41
Provisions	200.22	127.00	100.81
Total Non-current Liabilities (B)	**6,930.67**	**5,051.02**	**1,438.20**
CURRENT LIABILITIES			
Financial Liabilities			
- Short-term borrowings	12,389.01	10,048.50	8,889.15
- Trade payables			
- Total outstanding dues of micro enterprises and small enterprises	785.19	1,077.30	108.44
- Total outstanding dues to other than micro enterprises and small enterprises	5,919.61	7,369.90	7,587.45
- Other financial liabilities	1,571.65	1,382.64	790.84
- Lease liabilities	60.64	59.23	31.76
Current tax liabilities (net)	-	23.35	25.19
Other current liabilities	1,105.04	713.69	668.54
Provisions	55.17	50.57	21.39
Total Current Liabilities (C)	**21,886.32**	**20,725.18**	**18,122.76**
Total Liabilities (B+C)	**28,816.99**	**25,776.20**	**19,560.96**
TOTAL EQUITY AND LIABILITIES (A+B+C)	**77,899.67**	**74,032.03**	**48,214.38**

KAYNES TECHNOLOGY INDIA LIMITED
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website: www.kaynestechnology.co.in email: kaynestechcs@kaynestechnology.net

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in million, except per share data)

Particulars	As at 30th September 2026	As at 31st March 2026	As at 01st April 2025
	(Unaudited)	(Audited)	(Audited)
		Restated	Restated
		Refer Note 9	Refer Note 9
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5,440.60	3,241.99	2,257.91
Capital work-in-progress	169.23	56.46	266.10
Intangible assets	41.65	64.33	119.87
Intangible under development	847.92	758.47	482.25
Financial assets			
i)Investments	3,905.45	5,285.45	2,936.61
ii)Loans	124.40	127.61	102.30
iii)Other financial assets	152.79	146.74	25.28
Income tax assets (net)	239.20	177.15	-
Deferred tax assets (net)	-	67.59	-
Other non-current assets	311.76	967.77	1,333.55
Total Non-Current Assets (A)	**11,233.00**	**10,893.56**	**7,523.87**
CURRENT ASSETS			
Inventories	7,256.49	6,714.67	6,444.20
Financial asset			
i)Trade receivables	6,494.30	5,741.13	4,809.62
ii)Cash and cash equivalents	166.28	2,131.36	6,754.19
iii)Bank balances other than cash and cash equivalents	2.04	3,514.28	2,886.88
iv)Loans	26,524.02	23,866.49	8,564.97
v)Other financial assets	5,809.66	2,343.89	995.35
Other current assets	1,772.41	1,504.20	875.24
Total Current Assets (B)	**48,025.20**	**45,816.02**	**31,330.45**
TOTAL ASSETS (A + B)	**59,258.20**	**56,709.58**	**38,854.32**
EQUITY AND LIABILITIES			
EQUTIY			
Equity Share Capital	672.23	670.35	640.84
Other Equity	45,006.26	43,332.44	25,563.80
Total Equity (A)	**45,678.49**	**44,002.79**	**26,204.64**
LIABILITIES			
NON-CURRENT LIABILITIES			
Financial Liabilities			
- Borrowings	1,056.00	18.74	84.33
- Lease liabilities	80.22	96.92	100.83
Deferred Tax Liabilities (Net)	35.88	-	85.54
Long Term Provisions	134.90	87.35	65.35
Total Non-current Liabilities (B)	**1,307.00**	**203.01**	**336.05**
CURRENT LIABILITIES			
Financial Liabilities			
- Short-term borrowings	7,921.01	6,960.54	6,863.18
- Trade payables			
- Total outstanding dues of micro enterprises and small enterprises	192.25	198.80	22.37
- Total outstanding dues to other than micro enterprises and small enterprises	3,437.47	4,973.40	4,771.27
- Other financial liabilities	561.26	232.12	452.28
- Lease liabilities	25.61	21.85	26.65
Current tax liabilities (net)	-	-	42.32
Other current liabilities	94.20	85.44	118.48
Short-term provisions	40.91	31.63	17.08
Total Current Liabilities (C)	**12,272.71**	**12,503.78**	**12,313.63**
Total Liabilities (B+C)	**13,579.71**	**12,706.79**	**12,649.68**
TOTAL EQUITY AND LIABILITIES (A+B+C)	**59,258.20**	**56,709.58**	**38,854.32**

KAYNES TECHNOLOGY INDIA LIMITED
CIN No: L29128KA2008PLC045825
Regd. Off. 23 -25, Belagola Food Industrial Estate, Metagalli P.O., Mysore - 570 016 India
website: www.kaynestechnology.co.in email: kaynestechcs@kaynestechnology.net

STATEMENT OF STANDALONE CASH FLOWS

(Rs. in million)

	Particulars	Six Months ended 30th September 2026 (Unaudited)	Six Months ended 30th September 2025 (Unaudited) Restated Refer Note 9
1	**Cash Flow from Operating Activities**		
	Profit before tax	2,217.40	1,212.49
	Adjustments for :		
	Depreciation and amortisation expense	198.19	156.04
	Gain on sale of property, plant and equipment	(0.76)	(0.03)
	Provision for doubtful debts/(writeback)	(0.89)	350.38
	Interest on security deposit	(0.64)	(0.61)
	Interest on lease liabilities	6.24	7.14
	Net gain on financial assets carried at FVTPL	(10.63)	(125.88)
	Unrealised foreign exchange gain (net)	(58.43)	(10.86)
	Interest expense	418.22	414.81
	Interest income	(1,180.93)	(721.38)
	Share based payment expenses	1.11	3.11
	Operating profit before working capital changes	**1,588.88**	**1,285.22**
	Adjustments for:		
	Changes in Inventories	(541.82)	(556.55)
	Changes in Trade receivables	(693.85)	(791.62)
	Changes in other financial and non financial assets	(278.43)	(27.39)
	Changes in Trade payable and other liabilities	(1,462.54)	(2,874.97)
	Changes in Provisions	12.06	10.23
	Cash used in Operations	**(1,375.70)**	**(2,955.08)**
	Income tax paid	(469.05)	(270.46)
	Net Cash used in Operating Activities (1)	**(1,844.75)**	**(3,225.54)**
2	**Cash Flow from Investing Activities**		
	Purchase of property, plant and equipment, capital work in progress & intangible assets	(1,697.34)	(585.05)
	Interest received	277.50	405.56
	Movement in fixed deposits (net)	949.92	(1,654.94)
	Proceeds from sale of /Investment in mutual funds (net)	2,010.55	(4,465.72)
	Investment in subsidiaries	(606.42)	(1,248.95)
	Loans given to related parties (net)	(2,648.89)	(5,278.75)
	Net Cash used in Investing activities (2)	**(1,714.68)**	**(12,827.85)**
3	**Cash Flow from Financing Activities**		
	Proceeds from issue of share capital	25.92	16,009.94
	Repayment of long term borrowings	(4.61)	(63.72)
	Proceeds from long term borrowings	1,256.06	-
	Interest paid on lease liabilities	(6.24)	(7.14)
	Principal payment of lease liabilities	(12.94)	(5.80)
	Proceeds from/repayment of short term borrowings (net)	746.28	(1,297.09)
	Interest paid	(410.12)	(425.77)
	Net Cash generated from Financing Activities (3)	**1,594.35**	**14,210.42**
	Net Decrease in Cash and Cash Equivalents (1)+(2)+(3)	(1,965.08)	(1,842.97)
	Cash and cash equivalents at the beginning of the period	2,131.36	6,754.19
	Cash and cash equivalents at the end of the period	**166.28**	**4,911.22**

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STATEMENT OF CONSOLIDATED CASH FLOWS

	Particulars	Six Months ended 30th September 2026	Six Months ended 30th September 2025
		(Unaudited)	(Unaudited)
			Restated
			Refer Note 10
1	**Cash Flow from Operating Activities**		
	Profit before tax and share of loss of associate	1,523.92	2,355.11
	Adjustments for :		
	Depreciation and amortisation expense	749.86	387.85
	Provision for doubtful debts/(writeback)	6.06	551.99
	Interest on lease liabilities	27.46	12.95
	Net gain on financial assets carried at FVTPL	(11.08)	(126.33)
	Unrealised foreign exchange gain (net)	(89.69)	-
	Interest expense	731.16	308.87
	Interest income	(207.52)	(265.00)
	Liabilities written back	(120.40)	-
	Gain on sale of property, plant and equipment	13.53	-
	Share based payment expenses	1.11	3.11
	Operating profit before working capital changes	**2,624.41**	**3,228.55**
	Adjustments for:		
	Changes in Inventories	(2,205.68)	(1,135.24)
	Changes in Trade receivables	494.64	(6,925.91)
	Changes in other financial and non financial assets	(1,808.75)	(1,509.21)
	Changes in Trade payable and other liabilities	(1,260.84)	2,581.88
	Changes in Provisions	110.51	11.18
	Cash used in operations	**(2,045.71)**	**(3,748.75)**
	Income tax paid	(738.42)	(293.08)
	Net cash used in operating activities (1)	**(2,784.13)**	**(4,041.83)**
2	**Cash Flow from Investing Activities**		
	Purchase of property, plant and equipment, capital work in progress & intangible assets	(5,564.10)	(6,015.41)
	Interest Received	196.16	91.75
	Movement in fixed deposits (net)	950.53	(2,244.15)
	Consideration paid towards business combination	(402.39)	(1,951.74)
	Purchase of Investments	(6.29)	(265.40)
	Proceeds from sale of investment in mutual funds (net)	1,997.05	(4,280.00)
	Net Cash used in Investing Activities (2)	**(2,829.04)**	**(14,664.95)**
3	**Cash Flow from Financing Activities**		
	Proceeds from issue of share capital	25.92	16,009.94
	Proceeds from long term borrowings	1,820.76	2,068.96
	Proceeds from/repayment of short term borrowings (net)	2,340.51	(1,020.95)
	Interest paid on lease liabilities	(27.46)	(12.95)
	Principal payment of lease liabilities	(54.44)	(51.00)
	Interest paid	(690.16)	(105.97)
	Net Cash generated from Financing Activities (3)	**3,415.13**	**16,888.03**
	Net Increase/(Decrease) in Cash and Cash Equivalents (1)+(2)+(3)	**(2,198.04)**	**(1,818.75)**
	Cash and cash equivalents at the beginning of the period	2,877.33	7,092.88
	Cash and cash equivalents at the end of the period	**679.29**	**5,274.13**

Notes :

1 The above financial results ("the Statements") of Kaynes Technology India Limited ('the Company')/Group for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November 2026 and have been reviewed by the statutory auditors.

2 The Statements have been prepared in accordance with the recognition and measurement of the Company (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).The results along with review report of the Statutory Auditors is being filed with the NSE and BSE and is available on the Company website.

3 The Consolidated financial results include the financial results of Kaynes Technology India Limited (Parent Company) and the following subsidiaries and associate:

a Subsidiaries

i. Kaynes International Design & Manufacturing Private Limited
ii. Kemsys Technologies Private Limited
iii. Kaynes Electronics Manufacturing Private Limited
iv. Kaynes Technology Europe Gmbh
v. Kaynes Embedded Systems Private Limited
vi. Kaynes Semicon Private Limited
vii. Kaynes Circuits India Private Limited
viii. Kaynes Mechatronics Private Limited
ix. Digicom Electronics Inc.
x. Essnkay Electronics LLC
xi. Kaynes Holding Pte. Limited
xii. Gridcrest Technologies Private Limited (Formerly Iskraemeco India Private Limited)
xiii. Sensonic GmBH (Subsidiary of Kaynes Holding Pte. Limited)
xiv. Sensonic-UK Limited (Stepdown Subsidiary of Kaynes Holding Pte Limited)
xv. Sensonic IN India Private Limited (Stepdown Subsidiary of Kaynes Holding Pte Limited)
xvi. Sensonic US Inc. (Stepdown Subsidiary of Kaynes Holding Pte Limited)
xvii. August Electronics Inc. (Subsidiary of Kaynes Holding Pte. Limited)
xviii Kaynes Space Technology Private Limited
xix. Aerocaliph Components Private Limited
xx. Cryo Precision Technologies Private Limited

b Associate
Mixx Technologies Inc.

4 The operating segment of the Group is identified to be "Electronic System Design and Manufcaturing (ESDM) Segment", as the Chief Operating Decision Maker reviews business performance at an overall Group level as one segment. Therefore, the disclosure as per Regulation 33 (1) (e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 is not applicable to the Group.

5 Exceptional item for the year ended 31 March 2026 represent the impact of implementation of the Revised Labour Code.

6 The Group had raised a capital of Rs. 14,000 million through Qualified Institutional Placement ("QIP") of equity shares. The fund raising committee of the Board of Directors of the company at its meeting held on 21st December 2023 approved the allotment of 57,75,577 equity shares of face value of Rs. 10/- each at an issue price of Rs. 2,424.00 per equity share (including a premium of Rs. 2,414.00 per equity share).
The utilisation of net QIP proceeds is summarised below:

Particulars	Amount to be utilised as per Placement Document *	Utilisation up to 30th September 2026	Unutilised as on 30th September 2026
Part funding the cost of establishment of the OSAT facility	7,567.11	7,567.11	-
Part funding the cost of establishment of the PCB facility	3,072.89	3,072.89	-
General corporate purpose	3,100.00	3,100.00	-
Total Net Proceeds	**13,740.00**	**13,740.00**	**-**

* net of share issue expense of Rs. 260 million

7 The Group had raised a capital of Rs. 16,000 million through Qualified Institutional Placement ("QIP") of equity shares. The fund raising committee of the Board of Directors of the company at its meeting held on June 24, 2025 approved the allotment of 28,72,788 equity shares of face value of Rs. 10/- each at an issue price of Rs. 5,569.50 per equity share (including a premium of Rs. 5,559.50 per equity share).
The utilisation of net QIP proceeds is summarised below:

Particulars	Amount to be utilised as per Placement Document *	Utilisation up to 30th September 2026	Unutilised as on 30th September 2026
Repayment and /or prepayment, whether in whole or in part, of outstanding indebtness of our Company and /or its Subsidiaries	8,412.61	8,412.61	-
Funding of working capital requirements of our Company	2,000.00	2,000.00	-
Funding of inorganic growth opportunities, including but not limited to acquisitions, strategic investments, and joint ventures	1,600.00	1,600.00	-
General corporate purpose	3,737.05	3,737.05	-
Total Net Proceeds	**15,749.66**	**15,749.66**	**-**

* net of share issue expense of Rs. 250.34 million

8 The Statement includes the Group's share of net loss of Rs. 60.02 million and Rs. 104.40 million for the quarter and six-month period ended 30 September 2026, respectively, Rs. 44.38 million for the quarter ended 30 June 2026, and Rs. 26.18 million and Rs. 52.36 million for the quarter and six-month period ended 30 September 2025, respectively, in respect of Mixx Technologies, Inc., an associate of the Group. The aforesaid financial information of the associate has been considered in the Statement with a quarter lag based on their interim financial results, as permitted under Ind AS 28, Investments in Associates and Joint Ventures. Such financial information has not been reviewed/audited by their auditors and accordingly are based on management certified

9 - Note on restatement on Standalone results

The comparative financial information for the quarter ended 30 June 2026 and quarter and six-month period ended 30 September 2025, as at and for year ended 31 March 2026 and as at 01 April 2025, were restated for correction of certain identified material prior period errors, in accordance with the principles of Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors. The following tables and notes summaries the impact on the Company's standalone financial results:

A. Reclassification/regrouping adjustments in the Balance Sheet (Amounts in Rs millions)

Sl No	Particulars	From	To	31-Mar-26	31-Mar-25
1	Reclassification of leasehold land	Right of use assets	Property, plant and equipment	387.56	227.15
2	Reclassification of prepaid rent	Other non-current asset	Property, plant and equipment	3.12	4.39
3	Reclassification of fixed deposits based on maturity period	Bank balance other than cash and cash equivalents	Other non-current financial asset	135.72	14.26
4	Reclassification of fixed deposits based on maturity period	Bank balance other than cash and cash equivalents	Cash and cash equivalents	1,551.82	6,602.13
5	Reclassification of fixed deposits based on maturity period	Bank balance other than cash and cash equivalents	Other current financial assets	1,000.35	482.43
6	Reclassification of TDS receivable	Other current financial assets	Income tax asset (non-current)	11.02	-
7	Reclassification of TDS receivable	Trade receivables	Income tax asset (non-current)/ current tax liabilities	16.95	16.95
8	Reclassification of debit balance of bank overdraft	Current borrowings	Cash and cash equivalents	225.33	8.44
9	Reclassification of 'with recourse' bills discounting arrangements which are having obligation of borrowing nature	Trade receivables	Current borrowings	2,625.70	129.15
10	Reclassification of trade payable balance earlier set off with trade receivable	Trade receivables	Trade payable	115.55	139.51
11	Reclassification of related party loan	Other current assets	Loans	23,506.05	8,474.84
12	Reclassification of advance to supplier earlier set off with trade payable	Trade payables	Other current asset	641.96	748.43
13	Reclassification on account of supplier finance arrangements which are having obligation of borrowing nature	Trade payable	Current borrowings	949.47	670.55
14	Reclassification of accrued expense	Other current liabilities	Trade payable	230.00	269.23

Note B -In previous years/periods, the Company had not accounted the depreciation impact on certain leasehold land (right of use assets), presented under Property Plant and Equipment in accordance with Ind AS 116. The Company has now recognised the depreciation impact and adjusted the net carrying value of property, plant and equipment balance with corresponding impact to retained earnings as at 1 April 2025 and to 'depreciation and amortisation expense' line item of the respective periods presented in the standalone financial results.

Note C -During the year ended 31 March 2026, the Company had incorrectly accrued the interest income on loans given to subsidiaries. It has now been corrected and the Company has recognised additional interest income in the respective periods presented in the standalone financial results with corresponding impact on interest accrued classified under other current financial assets.

Note D -In previous years/periods, the Company had inadvertently recognized revenue for certain sales transactions for which the transfer of control to customers was not completed as at the respective reporting date. Accordingly, revenue, trade receivables, inventory, and cost of material consumed (COMC) have been reversed in the respective periods presented in the standalone financial results with consequential impact on retained earnings as at 1 April 2025 and profit/loss of respective periods presented in the standalone financial results. Further, now such revenue and COMC have been recognised in the correct periods with corresponding impact to trade receivable and inventory.

Note E -In previous years/periods, inventory balance was overstated due to excess overheads being inadvertently capitalized. Accordingly, the excess overheads recognized in inventory have now been reversed, with a corresponding adjustments to retained earnings as at 1 April 2025 and COMC line item of the respective periods presented in the standalone financial results.

Note F -During the year ended 31 March 2026, the Company had not recognized provision against certain inventory items identified as slow-moving and non-moving items, which have now been recognised appropriately with a charge to COGS line item of the respective periods presented in the standalone financial results with corresponding impact to inventory.

Note G -During the year ended 31 March 2026, the Company had not recognized adequate expected credit loss (ECL) provision against certain trade receivable which has now been recognised appropriately with a charge to other expenses line item of the respective periods presented in the standalone financial results with corresponding impact to trade receivable.

Note H- In previous years/periods, the Company had inadvertently recognized erstwhile IPO and QIP related expenses under prepaid expenses with corresponding credit to other current liabilities which has resulted in overstatement of prepaid expense and other current liabilities balance. Further, some of the prepaid expenses were in the nature of share issue expense, however, the same were not adjusted with the securities premium account. It has now been corrected by crediting prepaid expenses with corresponding debit to other current liabilities and securities premium as at 1 April 2025 and 31 March 2026.

Note I - During the year ended 31 March 2026 and quarter ended 30 June 2026, the Company had erroneously classified purchase of traded goods under cost of material consumed, instead of presenting it separately on the face of statement of profit and loss, which has now been corrected and the respective periods presented in the standalone financial results have accordingly been restated.

Note J- During the year ended 31 March 2026, the Company had made payment of GST demand to GST department pursuant to completion of GST audit, which was erroneously classified under Balance with government authorities instead of charging it to statement of profit and loss account, which has now been corrected and the other expense amount presented under FY 26 column in the standalone financial results has accordingly been restated.

Note K - The Company has erroneously written back the provision relating to employee incentives payables during the quarter ended 30 June 2026, which has now been reversed with adjustment to employee incentive payables and corresponding impact on employee benefit expense line item presented in June 2026 quarter column in the standalone financial results.

Note L - In previous years/periods, the management had accounted for investment in equity shares of investee company inadvertently as financial assets at amortised cost, even though significant influence being exercised by the Company over such investee company from the date of acquisition. Such investment should have been accounted for as an investment in associate at cost in accordance with Ind AS 28, which has now been corrected.

Note M - The consequent tax impact of the aforesaid restatements has been recorded in retained earnings as at 1 April 2025 and tax expense of the respective periods presented in the standalone financial results with corresponding adjustments to deferred tax and current tax assets/liability, as applicable.

Impact on Standalone Balance Sheet

Particulars		31-Mar-26			01-Apr-25		
	Notes	Reported	Adjustment	Restated	Reported	Adjustment	Restated
ASSETS							
Non current assets							
Property Plant and Equipment	Note 9A and B	2,854.99	387.00	3,241.99	2,026.37	231.54	2,257.91
Right of Use Asset	Note 9A	387.56	(387.56)	-	227.15	(227.15)	-
Other Financial Assest	Note 9A	11.02	135.72	146.74	11.02	14.26	25.28
Other non-current assets	Note 9A	970.89	(3.12)	967.77	1,337.94	(4.39)	1,333.55
Income tax Asset	Note 9M	-	177.15	177.15	-	-	-
Deferred tax assets (net)	Note 9M	-	67.59	67.59	-	-	-
Total Non current Asset		**10,516.78**	**376.79**	**10,893.56**	**7,509.61**	**14.26**	**7,523.87**
Current assets							
Inventories	Note 9D E and F	7,380.16	(665.49)	6,714.67	6,158.62	285.58	6,444.20
Financial Assets							
Trade receivables	Note 9D and G	3,624.13	2,117.00	5,741.13	4,969.96	(160.34)	4,809.62
Cash and cash equivalents	Note 9A	354.21	1,777.15	2,131.36	143.63	6,610.56	6,754.19
Bank balances other than cash and cash equivalents	Note 9A	6,202.17	(2,687.89)	3,514.28	9,985.70	(7,098.82)	2,886.88
Loans	Note 9A	360.44	23,506.05	23,866.49	90.13	8,474.84	8,564.97
Other financial assets	Note 9A and C	1,259.56	1,084.33	2,343.89	512.92	482.43	995.35
Other current assets	Note 9A H and J	25,089.37	(23,585.17)	1,504.20	9,515.37	(8,640.13)	875.24
Total Current Assets		**44,270.04**	**1,545.98**	**45,816.02**	**31,376.33**	**(45.88)**	**31,330.45**
Total Assets		**54,786.82**	**1,922.76**	**56,709.58**	**38,885.94**	**(31.62)**	**38,854.32**

Particulars		31-Mar-26			01-Apr-25		
	Notes	Reported	Adjustment	Restated	Reported	Adjustment	Restated
EQUITY AND LIABILITIES							
EQUITY							
Equity Share capital		670.35	-	670.35	640.84	-	640.84
Other equity		44,326.73	(994.29)	43,332.44	25,785.05	(221.25)	25,563.80
Total Equity		**44,997.08**	**(994.29)**	**44,002.79**	**26,425.89**	**(221.25)**	**26,204.64**
LIABILITIES							
NON-CURRENT LIABILITIES							
Financial Liabilities							
Deferred Tax Liabilities (Net)	Note 9M	192.78	(192.78)	-	85.54	-	85.54
Total Non-current Liabilities		**395.79**	**(192.78)**	**203.01**	**336.05**	**-**	**336.05**
Current Liabilities							
- Short-term borrowings	Note 9A	3,159.95	3,800.59	6,960.54	6,055.03	808.15	6,863.18
- Trade payables							
- Total outstanding dues to other than micro enterprises and small enterprises	Note 9A and H	4,939.58	33.82	4,973.40	5,033.08	(261.81)	4,771.27
Other current liabilities	Note 9A	790.79	(705.35)	85.44	458.24	(339.76)	118.48
Current tax liabilities (net)	Note 9 M	19.23	(19.23)	-	59.27	(16.95)	42.32
Total Current Liabilities		**9,393.95**	**3,109.83**	**12,503.78**	**12,124.00**	**189.61**	**12,313.63**
Total Liabilities		**54,786.82**	**1,922.76**	**56,709.58**	**38,885.94**	**(31.64)**	**38,854.32**

Impact on Statement of financial results

Particulars	Notes	3 Months ended						Year to date for the previous year			Previous year ended		
		30 June 2026 (Unaudited)			30 September 2025 (unaudited)			30 September 2025 (unaudited)			31 March 2026 (Audited)		
Income		**Reported**	**Adjustment**	**Restated**	**Reported**	**Adjustment**	**Restated**	**Reported**	**Adjustment**	**Restated**	**Reported**	**Adjustment**	**Restated**
Revenue from Operation	Note 9D	5,532.25	24.15	5,556.40	4,671.28	(49.36)	4,621.92	9,179.50	150.54	9,330.04	21,278.18	190.68	21,468.86
Other Income	Note 9C	639.47	-	639.47	508.01	22.16	530.17	880.88	47.50	928.38	1,735.58	95.00	1,830.58
Total Income		**6,171.72**	**24.15**	**6,195.87**	**5,179.29**	**(27.20)**	**5,152.09**	**10,060.38**	**198.04**	**10,258.42**	**23,013.76**	**285.68**	**23,299.44**
Cost of materials consumed	Note 9 I	4,308.39	18.11	4,326.50	3,660.69	131.64	3,792.33	6,911.99	112.86	7,024.85	16,602.32	253.64	16,855.96
Changes in inventories of finished goods and work in progress	Note 9D E and F	(202.75)	17.67	(185.08)	(168.76)	(107.75)	(276.51)	(182.29)	79.38	(102.91)	(998.62)	490.45	(508.17)
Purchase of stock in trade	Note 9 I	-	21.03	21.03	-	22.05	22.05	-	40.83	40.83	-	206.99	206.99
Employee benefit expense	Note 9K	280.11	30.00	310.11	217.83	-	217.83	521.72	-	521.72	1,192.09	(0.00)	1,192.09
Depreciation and amortization expense	Note 9B	94.78	0.92	95.70	79.92	0.92	80.84	154.20	1.84	156.04	328.31	3.68	331.99
Other expenses	Note 9 G and J	468.69	-	468.69	329.24	424.73	753.97	640.97	342.48	983.45	1,599.28	481.00	2,080.28
Total Expenses		**5,160.91**	**87.73**	**5,248.63**	**4,274.95**	**471.59**	**4,746.54**	**8,468.54**	**577.39**	**9,045.93**	**19,462.08**	**1,435.76**	**20,897.84**
Profit before exceptional items and tax		**1,010.81**	**(63.58)**	**947.24**	**904.34**	**(498.79)**	**405.55**	**1,591.84**	**(379.35)**	**1,212.49**	**3,551.68**	**(1,150.08)**	**2,401.60**
Exceptional items, net gain / (loss)					-	-	-	-	-	-	(25.54)	-	(25.54)
Profit before tax		**1,010.81**	**(63.58)**	**947.24**	**904.34**	**(498.79)**	**405.55**	**1,591.84**	**(379.35)**	**1,212.49**	**3,526.14**	**(1,150.08)**	**2,376.06**
Tax expenses													
Current tax	Note 9M	**240.00**	(16.00)	224.00	270.00	**0.99**	270.99	401.00	(9.30)	391.70	883.18	(168.41)	714.77
Deferred tax	Note 9M	**1.69**	-	1.69	5.36	**(116.02)**	(110.66)	19.01	(86.20)	(67.19)	101.90	(260.35)	(158.45)
Total Tax Expense		**241.69**	**(16.00)**	**225.69**	**275.36**	**(115.03)**	**160.33**	**420.01**	**(95.50)**	**324.51**	**985.08**	**(428.76)**	**556.32**
Profit for the period / year		**769.12**	**(47.58)**	**721.55**	**628.98**	**(383.76)**	**245.22**	**1,171.83**	**(283.85)**	**887.98**	**2,541.06**	**(721.32)**	**1,819.74**
Total comprehensive income for the period / year		**739.35**	**(47.58)**	**691.77**	**635.40**	**(383.76)**	**251.64**	**1,173.65**	**(283.85)**	**889.80**	**2,556.91**	**(721.32)**	**1,835.59**

Restatement in the earning per share

Particulars	3 Months ended						Year to date for the year ended			Previous year ended		
	30 June 2026			30 September 2025 (unaudited)			30 September 2025 (unaudited)			31 March 2026 (Audited)		
	Reported	Adjustment	Restated	Reported	Adjustment	Restated	Reported	Adjustment	Restated	Reported	Adjustment	Restated
Earning per equitv share (face value Rs.10 Each)												
Basic	11.47	(0.71)	10.76	9.60	(5.94)	3.66	18.06	(4.54)	13.52	38.30	(10.87)	27.43
Diluted	11.39	(0.70)	10.69	9.57	(5.94)	3.63	17.96	(4.54)	13.42	38.02	(10.79)	27.23

Restatement in the Statement of Cashflows

Particulars	Year to date for the previous year ended 30 September 2025		
	Reported	Adjustment	Restated
Cashflow from Operating Activities	(2,493.79)	(731.75)	(3,225.54)
Cashflow from Investing Activities	(9,998.88)	(2,828.97)	(12,827.85)
Cashflow from Financing Activities	12,554.44	1,655.98	14,210.42

Note 10

The comparative financial information for the quarter ended 30 June 2026 and quarter and six-month period ended 30 September 2025, as at and for year ended 31 March 2026 and as at 01 April 2025, were restated for correction of certain identified material prior period errors, in accordance with the principles of Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors. The following tables and notes summaries the impact on the Company's consolidated financial results:

A. Reclassification/regrouping adjustments in the Balance Sheet **Amounts in Rs millions**

Sl No	Particulars	From	To	31-Mar-26	31-Mar-25
1	Reclassification of leasehold land	Right of Use Assets	Property Plant and Equipment	863.52	1,934.77
2	Reclassification of leasehold land	Capital Advance	Property Plant and Equipment	22.24	-
3	Reclassification of government grant related to assets to deduct it from carrying value of PPE	Other Current Liability	Property Plant and Equipment	101.10	-
4	Reclassification of fixed deposits based on maturity period	Bank Balance other than cash and cash equivalents	Cash and Cash Equivalents	1,551.82	6,610.22
5	Reclassification of fixed deposits based on maturity period	Bank Balance other than cash and cash equivalents	Other Current financial assets	1,224.78	481.45
6	Reclassification of fixed deposits based on maturity period	Bank Balance other than cash and cash equivalents	Other Non current Financial asset	439.09	14.26
7	Reclassification of debit balance of bank overdraft	Current borrowings	Cash and cash Equivalents	232.17	8.44
8	Reclassification of term loans earlier set off with contract assets	Other Non current assets	Non Current Borrowings	816.76	-
9	Reclassification of term loans earlier set off with contract assets	Other Non current asset	Current Borrowings	122.03	-
10	Reclassification of prepaid rent	Other non-current asset	Property, plant and equipment	3.12	4.39
11	Reclassification of 'with recourse' bill discounting arrangement which are having obligation of borrowing nature	Trade Receivable	Current borrowings	2,625.78	129.15
12	Reclassification of TDS receivable	Trade Receivable	Income tax asset (non-current)/Current tax liabilities	16.95	16.95
13	Reclassification of trade payable balance earlier set off with trade receivable	Trade Receivable	Trade Payable	115.54	139.51
14	Reclassification of TDS receivable	Other current financial assets	Income tax asset (non-current)	11.10	1.38
15	Reclassification of advance to supplier earlier set off with trade payable	Trade payable	Other current asset	641.95	1,111.02
16	Reclassification of current maturity of long term borrowings	Non-current borrowings	Current borrowings	298.64	-
17	Reclassification on account of supplier finance arrangements which are having obligation of borrowing nature	Trade payable	Current Borrowings	1,391.22	670.56
18	Reclassification of accrued expense	Other current liabilities	Trade Payables	1,052.90	339.74
19	reclassiifation of Goodwill to Capital Reserve	Goodwill	Capital Reserve	520.01	520.01

Note B -
In previous years/periods, the Group had recognised an intangible asset (manufacturing rights) and inadvertently presented the same under property plant and equipment and also had not recognised any amortisation on such intangible asset. It has now been corrected by reclassifying it from PPE to Intangible Assets and the Group has now recorded amortisation expense on it, which has impacted retained earnings as at 1 April 2025 and 'depreciation and amortisation expense' line item of the respective periods presented in the consolidated financial results.

Note C -In previous years/periods, the management had erroneously computated foreign currency exchange differences and non-controlling interests (NCI) balance pertaining to certain subsidiaries, which has now been corrected resulting in adjustment to these FSLI as at 1 April 2025 and 31 March 2026 with corresponding impact on retained earnings as at 1 April 2025 and other comprehensive income of respective periods presented in the financial results.
Also, in the previous years, Goodwill pertaining to one subsidiary was overstated due to incorrect amount allocated to NCI balance, which has now been corrected by adjusting goodwill with corresponding impact on NCI as at 1 April 2025 and 31 March 2026.

Note D- In previous years/periods, the Group had recognized capital reserve arising from the acquisition of a subsidiary which was incorrectly adjusted against goodwill arising from acquisition of certain other subsidiaries, which has resulted in understatement of capital reserve and goodwill. It has now been corrected and the amounts of goodwill and the capital reserve as at 1 April 2025 and 31 March 2026 has been restated accordingly.

Note E-In previous years/periods, the management had accounted for investment in an investee company inadvertently as financial asset at amortised cost, even though significant influence being exercised by the Group over such investee company from the date of acquisition. Such investment should have been accounted for as an Investment in associate using the equity method of accounting in accordance with Ind AS 28. It has now been corrected retrospectively, and the equity pickup has been done based on their interim/annual financial results/statements, with a quarter lag, as permitted under Ind AS 28. Further, subsequent funding during the year ended 31 Mar 2026 in the investee company by external investors has resulted in dilution in Group's stake with retained interest continues to be an associate, accordingly, the Group has recorded dilution gain on deemed disposal of partial stake in accordance with Ind AS 28. As a result, the Group has corrected the classification of investment in such associate from other non-current financial assets to a separate line item on the face of Balance Sheet and taken the impact to retained earnings as at 1 April 2025, share of profit/loss from associate and other income in the respective periods presented in the consolidated financial results to correct the accounting in accordance with Ind AS 28. Also, the same shall be required to be disclosed as Investment at cost.

Note F: The Group has reclassified trade receivable expected to be realised beyond twelve months from the reporting date as at 31 March 2025 and 31 March 2026

Note G -In previous years/periods, with respect to a revenue contract, the Group had capitalized cost incurred under the head "Property, Plant and Equipment (PPE)" and recognised depreciation on it and the monthly payments received as per the terms the agreement was recognized as rental income. In the current quarter, management reassessed the accounting treatment and concluded that the contract falls within the scope of Service Concession Arrangements (SCA) under Appendix D of Ind AS 115. As a result, the previously recorded PPE is derecognized and corresponding depreciation impact has now been reversed and accounting is corrected as per revised assessment, which has impacted retained earnings as at 1 April 2025, PPE and receivable under SCA balance as at 1 April 2025 and 31 March 2026 and finance income, revenue from operation, depreciation and cost of goods sold of respective periods presented in the consolidated financial results.

Note H : The consequent tax impact of the aforesaid restatements has been recorded in retained earnings as at 1 April 2025 and tax expense of the respective periods presented in the consolidated financial results with corresponding adjustments to deferred tax and current tax assets/liability, as applicable

Note I:
In previous years/periods, inventory balance was overstated due to excess overheads being inadvertently capitalized. Accordingly, the excess overheads recognized in inventory have now been reversed, with corresponding adjustments to retained earnings as at 1 April 2025 and COMC line item of the respective periods presented in the consolidated financial results.

Note J: In previous years/periods, the Group had inadvertently recognized revenue for certain sale transactions for which the transfer of control to customers was not completed as at the respective reporting date. Accordingly, revenue, trade receivables, inventory and cost of material consumed (COMC) have been reversed in the respective periods presented in the consolidated financial results with consequential impact on retained earnings as at 1 April 2025 and profit/loss of respective periods presented in the consolidated financial results. Further, now such revenue and COMC have been recognised in the correct periods with corresponding impact to trade receivable and inventory.

Note K: During the year ended 31 March 2026, the Group had not recognized provision against certain inventory items identified as slow-moving and non-moving items, which have now been recognised appropriately with a charge to COGS line item of the respective periods presented in the consolidated financial results with corresponding impact to inventory.

Note: L During the year ended 31 March 2026, the Company had made payment of GST demand to GST department pursuant to completion of GST audit, which was erroneously classified under Balance with government authorities instead of charging it to statement of profit and loss account, which has now been corrected and the other expense amount presented under FY 26 column in the standalone financial results has accordingly been restated.

Note M: During the year ended 31 March 2026, the Group had erroneously recognised certain acquisition related cost under prepaid expenses which should have been charged to Statement of profit and loss. It has now been corrected by reversal of such prepaid expense with corresponding impact to 'other expenses' line item in the respective periods presented in the consolidated financial results.

Note N: In previous years/periods, the Group had inadvertently recognized erstwhile IPO and QIP related expenses under prepaid expenses with corresponding credit to other current liabilities which has resulted in overstatement of prepaid expense and other current liabilities balance. Further, some of the prepaid expenses were in the nature of share issue expense, however, the same were not adjusted with the securities premium account. It has now been corrected by crediting prepaid expenses with corresponding debit to other current liabilities and securities premium as at 1 April 2025 and 31 March 2026.

Note O:In previous years/periods, the Group had not accounted the depreciation impact on certain leasehold land (right of use assets), presented under Property Plant and Equipment in accordance with Ind AS 116. The Group has now recognised the depreciation impact and adjusted the net carrying amount of property, plant and equipment balance with corresponding impact to retained earnings as at 1 April 2025 and to 'depreciation and amortisation expense' line item of the respective periods presented in the consolidated financial results.

Note P: In previous years/periods, the Group had acquired certain foreign subsidiaries and recognised customer contracts (identified intangible assets) and goodwill in accordance with Ind AS 103. However, exchange differences arising on the translation of such goodwill and customer contracts were not recorded in the consolidated financial results, in accordance with Ind AS 21, which has now been corrected by adjusting intangible assets and goodwill with corresponding impact to foreign currency translation reserve as at 1 April 2025 and as at 31 March 2026 and the other comprehensive income of respective periods presented in the consolidated financial results.

Note Q: The Group assessed that for one of the business acquisitions made during the year ended 31 March 2026, on account of incorrect working capital settlement adjustment applied to purchase consideration, excess deferred consideration payable was recorded which has consequently resulted in overstatement of goodwill. Accordingly, the same has now been corrected to reflect the correct contractual obligation of deferred consideration with a corresponding adjustment to Goodwill initially recognised.

Note R: During the year ended 31 March 2026, the Group had not eliminated the interest income with the finance cost with respect to loans given by Holding Company to subsidiaries, which has now been corrected by eliminating it with consequential impact on other income and finance cost line items in the respective periods presented in the consolidated financial results.

Note S: During the year ended 31 March 2026 and quarter ended 30 June 2026, the Group had erroneously classified purchase of traded goods in cost of raw material consumed, instead of presenting it separately on the face of statement of profit and loss, which has now been corrected and the respective periods presented in the financial results have accordingly been restated.

Note T:
The Company has erroneously written back the provision relating to employee incentives payables during the quarter ended 30 June 2026, which has now been reversed with adjustment to employee incentive payables and corresponding impact on employee benefit expense line item presented in June 2026 quarter column in the standalone financial results.

Note U:During the year ended 31 March 2026, the Group had not recognised the 'Right of use' Asset for property taken on lease by one of the subsidiary and recorded the lease rental expenses directly to statement of profit and loss account, which has now been corrected by recognizing Right of use asset and corresponding lease liability along with subsequent measurement impact on these in accordance with the requirement of Ind AS 116 and reversed the accounting treatment given earlier. As a result, adjustments are made to PPE (ROU) and lease liability with corresponding impact on 'depreciation and amortisation expense', 'finance cost' and 'other expense' line items in the respective periods presented in the consolidated financial results.

Impact on Consolidated Balance sheet

Particulars		31-Mar-26			01-Apr-25		
	Notes	Reported	Adjustment	Restated	Reported	Adjustment	Restated
ASSETS							
Non current assets							
Property Plant and Equipment	Note 10 A U and 10 O	11,097.28	(103.85)	10,993.43	5,044.94	1,358.32	6,403.26
Intangible Assets	Note 10 B and 10 P	3,819.54	387.96	4,207.50	1,328.56	284.70	1,613.26
Right of Use Asset	Note 10 A	863.52	(863.52)	-	1,934.77	(1,934.77)	-
Goodwiil	Note 10 C and D	160.79	1,127.75	1,288.54	141.38	465.54	606.92
Investments accounted for using the equity method	Note 10 E	-	654.26	654.26	-	190.12	190.12
Financial assets							
i)Investments	Note 10 E	2,570.52	(249.60)	2,320.92	1,323.84	(249.60)	1,074.24
ii)Loans	Note 10 A	162.42	(10.26)	152.16	131.68	-	131.68
iii) Trade receivables	Note 10 F	-	2,034.92	2,034.92	-	460.16	460.16
iv)Other financial assets	Note 10 G	12.86	1,284.88	1,297.74	19.38	626.15	645.53
Income tax assets (net)	Note 10 H	-	116.54	116.54	-	-	-
Other non-current assets	Note 10 G and Note 10 A	6,673.01	(2,400.52)	4,272.49	5,741.80	(4.39)	5,737.41
Total Non current Asset (A)		**30,467.26**	**1,978.56**	**32,445.82**	**19,579.74**	**1,196.23**	**20,775.97**
Current assets							
Inventories	Note I0 I and 10 J and 10 K	11,032.27	(447.54)	10,584.73	8,144.23	285.58	8,429.81
Financial Assets							
Trade receivables	Note 10 A and 10 F and 10 G	15,276.15	3,714.68	18,990.83	5,745.80	(620.50)	5,125.30
Cash and cash equivalents	Note 10 A	1,094.29	1,783.24	2,877.53	474.22	6,618.66	7,092.88
Bank balances other than cash and cash equivalents	Note 10 A	6,891.62	(3,215.04)	3,676.58	10,088.84	(7,105.93)	2,982.91
Loans		52.01	-	52.01	48.49	-	48.49
Other financial assets	Note 10 A and 10 G	265.57	1,459.91	1,725.48	237.67	482.43	720.10
Current Tax Assets	Note 10 A	11.35	(11.35)	-	-	-	-
Other current assets	Note 10 A L M and N	3,849.63	(170.58)	3,679.05	2,093.18	945.74	3,038.92
Total Current Assets (B)		**38,472.89**	**3,113.32**	**41,586.21**	**26,832.43**	**605.98**	**27,438.41**
Total Assets		**68,940.15**	**5,091.88**	**74,032.03**	**46,412.17**	**1,802.21**	**48,214.38**
EQUITY AND LIABILITIES							
EQUITY							
Equity Share capital		670.35	-	670.35	640.84	-	640.84
Other equity		46,813.18	939.40	47,752.58	27,761.76	414.55	28,176.31
Non Controlling Interest	Note 10 C	141.35	(308.45)	(167.10)	39.72	(73.45)	(33.73)
Total Equity (A)		**47,624.88**	**630.95**	**48,255.83**	**28,442.32**	**341.10**	**28,783.42**
LIABILITIES							
NON-CURRENT LIABILITIES							
Financial Liabilities							
Financial Liabilities							
- Borrowings	Note 10 A	3,369.98	518.08	3,888.06	674.80	-	674.80
- Lease liabilities	Note 10 U	320.11	(73.20)	246.91	243.18	-	243.18
Deferred Tax Liabilities (Net)	Note 10 H	185.14	603.91	789.05	129.95	159.46	289.41
Provisions		127.00	-	127.00	100.81	-	100.81
Total Non-current Liabilities		**4,002.23**	**1,048.79**	**5,051.02**	**1,148.74**	**159.46**	**1,308.20**
Current Liabilities							
- Short-term borrowings	Note 10 A	5,379.41	4,669.09	10,048.50	8,080.03	809.12	8,889.15
- Trade payables			-				
- Total outstanding dues to other than micro enterprises and small enterprises	Note 10 A and 10 N	8,507.58	(60.38)	8,447.20	6,828.99	866.90	7,695.89
Other Financial liabilities	Note 10 Q	1,447.69	(65.05)	1,382.64	790.84	-	790.84
Other current liabilities	Note 10 A	1,868.56	(1,154.87)	713.69	1,025.76	(357.22)	668.54
Current tax liabilities (net)	Note 10 H	-	23.35	23.35	38.34	(13.15)	25.19
Short term provisions		50.57	-	50.57	25.19	(3.80)	21.39
Total Current Liabilities		**17,313.04**	**3,412.14**	**20,725.18**	**16,820.91**	**1,301.85**	**18,122.76**
Total Liabilities		**68,940.15**	**5,091.88**	**74,032.03**	**46,411.97**	**1,802.41**	**48,214.38**

Particulars	Notes	3 Months ended						Year to date for the previous year			Previous year ended		
		30 June 2026			30 September 2025			30 September 2025			31 March 2026		
		Reported	Adjustment	Restated	Reported	Adjustment	Restated	Reported	Adjustment	Restated	Reported	Adjustment	Restated
Revenue from Operation	Note 10 G and J	9,460.17	1.95	9,462.12	9,062.18	59.07	9,121.25	15,796.84	312.34	16,109.18	36,263.54	545.82	36,809.36
Other Income	Note 10 R and G	144.31	20.90	165.21	430.72	(89.88)	340.84	701.68	(177.97)	523.72	1,568.30	196.13	1,764.43
Total Income		**9,604.48**	**22.85**	**9,627.33**	**9,492.90**	**(30.81)**	**9,462.09**	**16,498.52**	**134.38**	**16,632.90**	**37,831.84**	**741.95**	**38,573.79**
Cost of materials consumed	Note 10 G J I K and S	6,689.91	9.28	6,699.19	6,414.79	2.38	6,417.17	10,519.69	168.98	10,688.67	25,422.22	324.06	25,746.28
Changes in inventories of finished goods and work in progress	Note 10 G J I K and S	(485.29)	17.67	(467.62)	(401.84)	42.18	(359.66)	(550.76)	79.38	(471.38)	(1,703.36)	447.54	(1,255.82)
Purchase of stock in trade	Note 10 S	-	21.03	21.03	-	22.05	22.05	-	40.83	40.83	-	206.99	206.99
Employee benefit expense	Note 10 T	851.07	30.00	881.07	772.60	-	772.60	1,361.72	-	1,361.72	3,135.54	-	3,135.54
Finance cost	Note 10 R	371.36	-	371.36	227.69	(95.07)	132.63	511.95	(190.13)	321.82	1,169.27	(380.26)	789.01
Depreciation and amortization expense	Note 10 O	369.88	32.65	402.53	166.33	32.65	198.98	322.55	65.30	387.85	1,070.68	130.60	1,201.28
Other expenses	Note 10 U	928.79	(25.61)	903.18	796.56	(25.61)	770.95	1,855.73	40.18	1,895.92	3,668.59	83.91	3,752.50
Total Expenses		**8,725.72**	**85.02**	**8,810.74**	**7,976.13**	**(21.42)**	**7,954.71**	**14,020.88**	**204.54**	**14,225.42**	**32,762.94**	**812.84**	**33,575.78**
Profit before tax, share of loss of associate and exceptional items (1-2)		878.76	(62.17)	816.59	1,516.77	(9.40)	1,507.37	2,477.64	(70.16)	2,407.48	5,068.90	(70.89)	4,998.01
Share of Loss of Associates		-	(44.38)	(44.38)	-	(26.18)	(26.18)	-	(52.36)	(52.36)	-	(89.24)	(89.24)
Profit before exceptional items and tax (3+4)		**878.76**	**(878.76)**	**772.21**	**1,516.77**	**(35.58)**	**1,481.19**	**2,477.64**	**(122.52)**	**2,355.12**	**5,068.90**	**(160.13)**	**4,908.77**
Exceptional items, net gain / (loss) [Refer note 5]					-	-	-	-	-	-	(25.76)	-	(25.76)
Profit before tax (5+6)		**878.76**	**(106.55)**	**772.21**	**1,516.77**	**(1,516.77)**	**1,481.19**	**2,477.64**	**(122.52)**	**2,355.12**	**5,043.14**	**(160.13)**	**4,883.01**
Tax expenses													
Current tax	Note 10	321.36	(26.82)	294.54	319.95	(8.95)	311.00	588.00	(30.84)	557.16	1,416.11	(140.11)	1,276.00
Deferred tax	Note 10	(6.86)	30.40	23.54	(17.31)	30.40	13.09	(70.62)	44.10	(26.52)	(11.87)	(296.29)	(308.16)
Total Tax expenses		**314.50**	**3.58**	**318.08**	**302.64**	**21.44**	**324.08**	**517.38**	**13.26**	**530.64**	**1,404.24**	**(436.40)**	**967.84**
Profit for the period / year (7-8)		**564.26**	**(110.13)**	**454.13**	**1,214.13**	**(1,538.21)**	**1,157.11**	**1,960.26**	**57.36**	**1,824.47**	**3,638.90**	**276.27**	**3,915.17**
Other comprehensive income													
(i) Items that will not be reclassified to profit or loss	Note 10 V	(23.10)	12.15	(10.95)	7.03	-	7.03	(6.27)	-	(6.27)	210.23	(195.41)	14.82
(ii) Income tax relating to items that will not be reclassified to profit or loss		5.81	(3.06)	2.75	(3.08)	-	(3.08)	(0.69)	-	(0.69)	(52.91)	49.19	(3.72)
(iii) Items that will be reclassified to profit or loss	Note 10 V	(28.84)	(6.45)	(35.29)			-	-	-	-	6.36	284.02	290.38
(iv) Income tax relating to items that will be reclassified to profit or loss		7.26	-	7.26			-	-	-	-	(1.61)	-	(1.61)
Other comprehensive income for the period / year, net of taxes		**(38.87)**	**2.64**	**(36.23)**	**3.95**	**-**	**3.95**	**(6.96)**	**-**	**(6.96)**	**162.07**	**137.80**	**299.87**
Total comprehensive income for the period/year, net of taxes		**525.39**	**(107.49)**	**417.90**	**1,218.08**	**(57.02)**	**1,161.06**	**1,953.30**	**(135.79)**	**1,817.51**	**3,800.97**	**414.07**	**4,215.04**

Restatement in the earning per share

Particulars	3 Months ended						Year to date for the previous year			Previous year ended		
	30 June 2026			30 September 2025			30 September 2025			31 March 2026		
	Reported	Adjustment	Restated	Reported	Adjustment	Restated	Reported	Adjustment	Restated	Reported	Adjustment	Restated
Earning per equitv share (face value Rs.10 Each)												
Basic	8.42	(0.80)	7.62	18.56	(0.92)	17.64	30.19	(2.55)	27.64	54.85	6.31	61.16
Diluted	8.36	(0.79)	7.57	18.50	(0.99)	17.51	30.02	(2.60)	27.42	54.45	6.26	60.71

Restatement in the Statement of Cashflows

Particulars	Year to date for the previous year ended		
	30 September 2025		
	Reported	Adjustment	Restated
Cashflow from Operating Activities	(2,178.28)	(1,863.55)	(4,041.83)
Cashflow from Investing Activities	(12,699.42)	(1,965.53)	(14,664.95)
Cashflow from Financing Activities	14,962.65	1,925.38	16,888.03

Place: Mysuru
Date: 14th November 2026

For and on behalf of the board of directors of
Kaynes Technology India Limited

Dr. Muthukumar Narayanaswamy
Managing Director
DIN : 06708535