



Date: 15th May, 2025

To,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 543939

Subject: Outcome of Board Meeting held today on 15th May, 2025

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 15th May, 2025 at 04:00 P.M. at Plot No. 67, Bhagwati Nagar, Opp Nilkanth Arcade Opp Kathwada GIDC, Kuha-Kanbha Road, Odhav, Ahmedabad - 382415, had considered the following matter:

1. Approved the Audited Financial Results:

Approved the Audited Financial Results of the Company for the half year and financial year ended 31st March, 2025, along with the Auditor's Report issued with an unmodified opinion (i.e., free from any qualifications).

2. Appointment of Secretarial Auditor:

Appointed M/s Murtuza Mandorwala & Associates, Practicing Company Secretary, as the Secretarial Auditor of the Company for a period of five consecutive financial years commencing from FY 2025-26 to FY 2029-30.

3. Appointment of Internal Auditor:

Appointed CA Dharmendra R. Thakkar of Appointed M/s D.R. Thakkar & Associates, Chartered Accountants (Membership No. 101292, FRN: 117286W), Ahmedabad, as the Internal Auditor of the Company for the financial year 2025-26.

4. Appointment of Cost Auditor:

CIN : L25209GJ2019PLC108782
REG OFFICE : 67, Bhagwati Nagar, Opp. Nilkanth Arcade, Kuha-Kanbha Road,
Opp. Kathwada GIDC, Ahmedabad-382415,
PLANT ADDRESS : Survey No. 338, Plot No. 3&4, Zak G.I.D.C., Opp. Bank of India,
Dehgam Road, Ta. Dehgam, Dist. Gandhinagar – 382330



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investors@kakaprofile.com
www.kakaprofile.com



KAKA INDUSTRIES LIMITED

(Formerly Known as 'KAKA INDUSTRIES PRIVATE LIMITED')

Appointed M/s BRS & Associates, Cost Accountants (FRN: 000730), Ahmedabad, as the Cost Auditor of the Company for the financial year 2025-26

The Board Meeting started at 04:00 P.M. and ended on 04:40 P.M.

Kindly acknowledge the receipt and update your website with the same.

Yours Faithfully,
For, Kaka Industries Limited

Bhavin Rajeshbhai Gondaliya
Whole Time Director
DIN: 07965097



CIN : L25209GJ2019PLC108782
REG OFFICE : 67, Bhagwati Nagar, Opp. Nilkanth Arcade, Kuha-Kanbha Road,
Opp. Kathwada GIDC, Ahmedabad-382415,
PLANT ADDRESS : Survey No. 338, Plot No. 3&4, Zak G.I.D.C., Opp. Bank of India,
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**Dinesh R.
Thakkar & Co.**

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audit of the Standalone Financial Results for the Half year and year ended 31st March 2025 of KAKA INDUSTRIES LIMITED (Formerly known as Kaka Industries Private Limited) ("the Company") Pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
KAKA INDUSTRIES LIMITED
(Formerly known as Kaka Industries Private Limited)

Opinion

We have audited the accompanying standalone financial results of **KAKA INDUSTRIES LIMITED (Formerly known as Kaka Industries Private Limited)** (CIN: L25209GJ2019PLC108782) for the half year ended and year ended 31st March 2025 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the half year and year ended 31st March 2025:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended 31st March 2025.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the 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 by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Financial Statements

This accompanying statement which includes the Standalone Financial Results for the half year and year ended 31st March 2025 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The standalone financial results for the half year and year ended 31st March 2025 have been compiled from related audited standalone financial statements.

The company's Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial results that give a true and fair view of net profit and other financial information of the Company in accordance with the accounting standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 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 financial reporting process of the company.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the half year and year ended 31st March 2025 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 Standalone Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 effectiveness of company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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.





**Dinesh R.
Thakkar & Co.**

CHARTERED ACCOUNTANTS

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

Other Matters

The accompanying Statement includes the results for the half year ended 31st March 2025, being the balancing figure between the audited figures in respect of the full financial year ended on 31st March 2025, and the published unaudited year-to-date figures for the half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of Standalone Financial Results for the year ended 31st March 2025 is not modified in respect of this matter.

PLACE: AHMEDABAD

DATE: 15th May 2025

FOR, DINESH R THAKKAR & CO.

CHARTERED ACCOUNTANTS

FRN: 102612W

KEYUR M. THAKKAR

(PARTNER)

M.NO.190243

UDIN: 25190243BNGCIG4434



KAKA INDUSTRIES LIMITED
(Formerly known as Kaka Industries Private Limited)

CIN : L25209GJ2019PLC108782

Plot No. 67, Bhagwati Nagar, Opp Nilkanth Arcade, Opp Kathwada GIDC, Kuha-Kanbha Road, Odhav, Ahmadabad, Gujarat, India, 382415

Statement of Standalone Assets and Liabilities As on 31st March 2025

Particulars	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,366.00	1,366.00
(b) Reserves and Surplus	5,068.38	3,782.10
Total	6,434.38	5,148.10
(2) Non-current liabilities		
(a) Long-term Borrowings	2,777.43	2,352.42
(b) Deferred Tax Liabilities (net)	226.41	69.81
(c) Long-term Provisions	41.54	40.64
Total	3,045.38	2,462.87
(3) Current liabilities		
(a) Short-term Borrowings		
(b) Trade Payables	4,422.81	2,204.10
- Due to Micro and Small Enterprises	348.01	278.41
- Due to Others	1,079.91	345.46
(c) Other Current Liabilities	303.51	248.36
(d) Short-term Provisions	55.02	157.49
Total	6,209.26	3,233.82
Total Equity and Liabilities	15,689.02	10,844.79
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	6,987.42	5,226.66
(ii) Intangible Assets	19.04	22.86
(iii) Capital Work-in-progress	685.49	577.63
(b) Non-current Investments	63.70	63.50
(c) Long term Loans and Advances	636.68	293.99
(d) Other Non-current Assets	97.67	183.64
Total	8,490.00	6,368.28
(2) Current assets		
(a) Inventories	3,983.05	2,340.02
(b) Trade Receivables	2,787.42	1,788.46
(c) Cash and cash equivalents	213.70	173.69
(d) Other Current Assets	214.85	174.34
Total	7,199.02	4,476.51
Total Assets	15,689.02	10,844.79

See accompanying notes to the financial statements



FOR AND ON BEHALF OF THE BOARD,
KAKA INDUSTRIES LIMITED

Rajesh Dhirubhai Gondaliya

RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)

DIN :03454540

Bhavin Rajeshbhai Gondaliya

BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)

DIN :07965097

Place: Ahmedabad
Date: 15th May 2025

KAKA INDUSTRIES LIMITED
(Formerly known as Kaka Industries Private Limited)

CIN : L25209GJ2019PLC108782

Plot No. 67, Bhagwati Nagar, Opp Nilkanth Arcade, Opp Kathwada GIDC, Kuha-Kanbha Road, Odhav, Ahmedabad City, Gujarat, India, 382415

Audited Standalone Profit And Loss Statement for the half year ended & year ended 31st March 2025

(Rs In Lakh except share data)

Particulars	Half year Ended 31/03/2025	Half year Ended 31/03/2024	Half year ended 30/09/2024	Year Ended	
				31/03/2025	31/03/2024
A Date of start of reporting period	01/10/2024	01/10/2023	01/04/2024	01/04/2024	01/04/2023
B Date of end of reporting period	31/03/2025	31/03/2024	30/09/2024	31/03/2025	31/03/2024
A Whether results are audited or unaudited	Audited	Unaudited	Unaudited	Audited	Audited
B Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations					
Net sales or Revenue from Operations	10,233.44	8,264.39	9,544.90	19,778.34	17,021.63
II Other Income	14.95	(9.51)	13.17	28.12	18.76
III Total Income (I+II)	10,248.39	8,254.88	9,558.07	19,806.46	17,040.39
IV Expenses					
(a) Cost of materials consumed	5,876.29	5,181.78	6,588.34	12,464.63	10,850.91
(b) Purchases of stock-in-trade	499.03	322.58	758.58	1,257.61	841.11
(c) Changes in inventories of finished goods, work-in-progress	278.36	(321.19)	(1,221.88)	(943.52)	(335.06)
(d) Employee benefit expense	596.83	554.83	576.75	1,173.58	986.12
(e) Finance Costs	286.83	128.38	234.57	521.40	230.79
(f) Depreciation and amortisation expense	199.21	83.75	164.64	363.85	176.40
(g) Other Expenses	1,649.23	1,344.75	1,569.23	3,218.46	2,554.69
Total expenses (IV)	9,385.77	7,294.88	8,670.24	18,056.01	15,304.96
V Profit/(loss) before exceptional and extraordinary items and tax (III - IV)	862.62	960.00	887.83	1,750.45	1,735.43
VI Exceptional items	-	-	-	-	-
VII Profit before extraordinary items and tax (V - VI)	862.62	960.00	887.83	1,750.45	1,735.43
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII - VIII)	862.62	960.00	887.83	1,750.45	1,735.43
X Tax Expense	(227.90)	(309.75)	(236.27)	(464.17)	(435.69)
(a) Current Tax	(152.00)	(250.10)	(153.00)	(305.00)	(386.10)
(b) Deferred Tax (Asset)/Liabilities	(154.03)	(62.42)	(2.57)	(156.60)	(52.31)
(c) Current Tax Expense Relating to Prior years	78.13	2.77	(80.70)	(2.57)	2.72
XI Profit (Loss) for the period from continuing operations (IX - X)	634.73	650.25	651.55	1,286.28	1,299.74
XII Profit/(loss) from discontinued operations before tax	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-
XV Profit (Loss) for the period before minority interest (XI + XIV)	634.73	650.25	651.55	1,286.28	1,299.74
XVI Share of Profit (Loss) of Associates	-	-	-	-	-
XVII Profit (Loss) of Minority Interest	-	-	-	-	-
XVIII Net Profit (Loss) for the year (XV+XVI-XVII)	634.73	650.25	651.55	1,286.28	1,299.74
XIX Details of equity share capital					
Paid-up equity share capital	13,66,00,000	13,66,00,000	13,66,00,000	13,66,00,000	13,66,00,000
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX Earnings per share					
Earnings per share (not annualised for half year ended)					
Basic earnings (loss) per share from continuing operations	4.65	5.17	4.77	9.42	10.34
Diluted earnings (loss) per share continuing operations	4.65	5.17	4.77	9.42	10.34

FOR AND ON BEHALF OF THE BOARD,
KAKA INDUSTRIES LIMITED



Rajesh Dhirubhai Gondaliya

RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)
DIN :03454540

Bhavin Rajeshbhai Gondaliya

BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)
DIN :07965097

Place: Ahmedabad
Date: 15th May 2025

KAKA INDUSTRIES LIMITED (Formerly known as Kaka Industries Private Limited)		
CIN : L25209GJ2019PLC108782		
Plot No. 67, Bhagwati Nagar, Opp Nilkanth Arcade, Opp Kathwade GIDC, Kuha-Kanbha Road, Odhav, Ahmedabad City, Gujarat, India, 382415		
Standalone Cash Flow Statement for the year ended 31 st March 2025		
Particulars	31 March 2025	31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1,750.45	1,735.43
Depreciation and Amortisation Expense	363.85	176.40
Unrealised Effect of Exchange Rate Change	(0.46)	(0.04)
Loss/(Gain) on Sale / Discard of Assets (Net)	2.21	0.61
Provision for doubtful debts	15.57	26.01
Net Loss/(Gain) on Sale of Non Current Investments	-	(2.98)
Non Cash Expenses	31.05	24.60
Dividend Income	(0.06)	(0.08)
Interest Income	(19.22)	(7.08)
Finance Costs	521.40	220.00
Operating Profit before working capital changes	2,664.80	2,172.87
Adjustment for:		
Inventories	(1,643.03)	(861.94)
Trade Receivables	(1,014.53)	(44.72)
Long Term Loans and Advances	-	20.55
Other Current Assets	(40.52)	(104.69)
Other Non current Assets	-	(83.41)
Trade Payables	804.51	356.58
Other Current Liabilities & Provisions	55.15	37.61
Current Investment	-	34.16
Short-term Provisions	(23.14)	-
Long-term Provisions	0.91	-
Cash (Used in)/Generated from Operations	804.14	1,527.00
Tax paid(Net)	417.95	338.60
Net Cash (Used in)/Generated from Operating Activities	386.19	1,188.40
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(2,617.36)	(4,183.33)
Sale of Property, Plant and Equipment	43.81	110.17
Sale of Non Current Investment	-	191.10
Purchase of Equity Instruments	(0.20)	-
Movement in other non current assets	85.97	-
Interest received	19.22	7.08
Dividend received	0.06	0.08
Net Cash (Used in)/Generated from Investing Activities	(2,468.50)	(3,874.90)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	2,122.80
Proceeds from Long Term Borrowings	1,869.96	94.92
Repayment of Long Term Borrowings	(1,444.94)	-
Proceeds from Short Term Borrowings	3,548.20	398.22
Repayment of Short Term Borrowings	(1,329.49)	-
Preliminary Expenses (IPO related)	-	(235.49)
Interest Paid	(521.40)	(220.00)
Net Cash (Used in)/Generated from Financing Activities	2,122.32	2,160.45
Net Increase/(Decrease) in Cash and Cash Equivalents	40.00	(526.04)
Opening Balance of Cash and Cash Equivalents	173.69	699.73
Closing Balance of Cash and Cash Equivalents	213.70	173.69
Components of cash and cash equivalents		
	31 March 2025	31 March 2024
Cash on hand	5.25	21.09
Balances with banks in current accounts	0.12	0.20
Others	208.33	152.40
Cash and cash equivalents as per Cash Flow Statement	213.70	173.69
Note: The Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".		
FOR AND ON BEHALF OF THE BOARD, KAKA INDUSTRIES LIMITED		
	 RAJESH DHIRUBHAI GONDALIYA (CHAIRMAN & MANAGING DIRECTOR) DIN :03454540	 BHANU RAJESHBHAI GONDALIYA (WHOLE-TIME DIRECTOR) DIN :07965097
	Place: Ahmedabad Date: 15 th May 2025	

Explanatory notes to the Statement of audited Standalone Financial Results for the half year and year ended 31st March, 2025

1. Audited Standalone Financial Results for the half year and year ended 31st March, 2025 have been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, as amended. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held 15th May, 2025. The Statutory Auditors of the company have issued audit report with unmodified opinion on the above results.
2. The figures for the half year ended March 31, 2025, as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the figures for the period April 1, 2024 to September 30, 2024.
3. As per Accounting Standard 17 on "Segment Reporting" (AS 17), the company has only one reportable segment viz plastic products (i.e.manufacturing,sales and installation of UPVC/ PVC profiles, sheets, moulding window and doors.)
4. As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
5. There are no investor complaints received for the period under review.
6. Earning per shares are calculated on weighted average of the share capital outstanding during the year/ half year / period EPS is not annualised.
7. The figures for the corresponding Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable.

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


RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)
DIN :03454540


BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)
DIN :07965097



DATE: 15th May,2025
PLACE: AHMEDABAD



Date: 15th May, 2025

To,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 543939

Subject: Declaration in respect of Unmodified Opinion on Annual Standalone Audited Financial Results for the Financial Year Ended March 31, 2025.

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. Dinesh R. Thakkar & Co., Chartered Accountants, Statutory Auditors of the Company have issued an unmodified Audit Report on the Annual Standalone Audited Financial Results of the Company, for the year ended March 31, 2025.

Kindly take the same on your record.

Yours Faithfully,
For, Kaka Industries Limited

Chintan Jayantibhai Bodar
Chief Financial Officer