



KAKA INDUSTRIES LIMITED

(Formerly Known as 'KAKA INDUSTRIES PRIVATE LIMITED')

Date: 11th November, 2025

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

Scrip Code: 543939

Subject: Outcome of Board Meeting held today on 11th November, 2025

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 11th November, 2025 at 11:40 A.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. Approval of Standalone Unaudited Financial Result for the Half Year ended on 30th September, 2025 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with Limited Review report;

The Board Meeting started at 11:40 A.M. and ended on at 12:00 P.M.

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

Thanking You,

Yours Faithfully,
For, Kaka Industries Limited

Gondaliya Bhavin
Rajeshbhai
Digitally signed by Gondaliya
Bhavin Rajeshbhai
Date: 2025.11.11 12:17:06
+05'30'
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,
Dehgam Road, Ta. Dehgam, Dist. Gandhinagar – 382330

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INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF KAKA INDUSTRIES LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025 UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors of
Kaka Industries Limited

Introduction

1. We have reviewed the accompanying statement of standalone unaudited financial results of Kaka Industries Limited (the "Company") for the half year ended 30th September, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the SEBI Listing Regulations'). Our responsibility is to express a conclusion on the statement based on our review.

Scope of Review

2. We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by ICAI. A review of statement 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 Standards on Auditing 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.



Conclusion

3. Based on our review, 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 the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

PLACE : AHMEDABAD

DATE : 11th November, 2025

For, DINESH R THAKKAR & CO.
CHARTERED ACCOUNTANTS
FRN: 102612W



Keyur M. Thakkar

KEYUR M. THAKKAR
(PARTNER)
M.NO.190243
UDIN: 25190243BNGCIZ5742

KAKA INDUSTRIES 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 At September 30, 2025

(Rs In Lakh)

Particulars	As on	
	30/09/2025	31/03/2025
A. Date of start of reporting period	01/04/2025	01/04/2024
B. Date of end of reporting period	30/09/2025	31/03/2025
C. Whether results are audited or unaudited	Unaudited	Audited
D. Nature of report standalone or consolidated	Standalone	Standalone
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,366.00	1,366.00
(b) Reserves and Surplus	5,953.64	5,068.38
Total	7,319.64	6,434.38
(2) Non-current liabilities		
(a) Long-term Borrowings	2,572.94	2,777.43
(b) Deferred Tax Liabilities (net)	285.90	226.41
(c) Long-term Provisions	44.27	41.54
Total	2,903.11	3,045.38
(3) Current liabilities		
(a) Short-term Borrowings	4,384.88	4,422.81
(b) Trade Payables		
- Due to Micro and Small Enterprises	1,039.76	348.01
- Due to Others	1,522.60	1,079.91
(c) Other Current Liabilities	392.51	303.51
(d) Short-term Provisions	180.34	55.02
Total	7,520.09	6,209.26
Total Equity and Liabilities	17,742.84	15,689.02
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	7,389.22	6,987.42
(ii) Intangible Assets	22.62	19.04
(iii) Capital Work-in-progress	823.88	685.49
(b) Non-current Investments	63.80	63.70
(c) Long term Loans and Advances	820.93	636.68
(d) Other Non-current Assets	77.20	97.67
Total	9,197.65	8,490.00
(2) Current assets		
(a) Inventories	4,254.75	3,983.05
(b) Trade Receivables	3,793.63	2,787.42
(c) Cash and cash equivalents	330.20	213.70
(d) Other Current Assets	166.61	214.85
Total	8,545.19	7,199.02
Total Assets	17,742.84	15,689.02

See accompanying notes to the financial statements



FOR AND ON BEHALF OF THE BOARD,
KAKA INDUSTRIES LIMITED
(CIN:L25209GJ2019PLC108782)

Rajesh Dhirubhai Gondaliya
RAJESH DHIRUBHAI GONDALIYA
(CHAIRMAN & MANAGING DIRECTOR)

Bhavin Rajeshbhai Gondaliya
BHAVIN RAJESHBHAI GONDALIYA
(WHOLE-TIME DIRECTOR)

Place: Ahmedabad
Date: 11th November, 2025

DIN :03454540

DIN :07965097

KAKA INDUSTRIES LIMITED

CIN : L25209GJ2019PLC108782

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

Statement of Standalone Unaudited Financial Results for the half year ended September 30,2025

(Rs in Lakh except share data)

Particulars	Half year Ended	Half year Ended	Half year ended	Year Ended
	30/09/2025	31/03/2025	30/09/2024	31/03/2025
A Date of start of reporting period	01/04/2025	01/10/2024	01/04/2024	01/04/2024
B Date of end of reporting period	30/09/2025	31/03/2025	30/09/2024	31/03/2025
A Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
B Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations				
Net sales or Revenue from Operations	12,489.46	10,233.43	9,544.90	19,778.34
II Other Income	17.33	14.96	13.17	28.12
III Total Income (I+II)	12,506.79	10,248.39	9,558.07	19,806.46
IV Expenses				
(a) Cost of materials consumed	8,165.15	5,876.29	6,588.34	12,464.63
(b) Purchases of stock-in-trade	600.92	499.03	758.58	1,257.61
(c) Changes in inventories of finished goods, work-in-progress	(354.04)	278.35	(1,221.88)	(943.52)
(d) Employee benefit expense	563.22	596.83	576.75	1,173.58
(e) Finance Costs	289.74	286.83	234.57	521.40
(f) Depreciation and amortisation expense	225.60	199.22	164.64	363.85
(g) Other Expenses	1,839.13	1,649.24	1,569.23	3,218.47
Total expenses (IV)	11,329.72	9,385.77	8,670.24	18,056.01
V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	1,177.07	862.62	887.83	1,750.45
VI Exceptional items	-	-	-	-
VII Profit before extraordinary items and tax (V - VI)	1,177.07	862.62	887.83	1,750.45
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII- VIII)	1,177.07	862.62	887.83	1,750.45
X Tax Expense	(291.81)	(227.90)	(236.27)	(464.17)
(a) Current Tax	(234.00)	(152.00)	(153.00)	(305.00)
(b) Deferred Tax (Asset)/Liabilities	(59.49)	(154.03)	(2.57)	(156.60)
(c) Current Tax Expense Relating to Prior years	1.68	78.13	(80.70)	(2.57)
XI Profit (Loss) for the period from continuing operations (IX-X)	885.26	634.74	651.55	1,286.28
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)	885.26	634.74	651.55	1,286.28
XVI Share of Profit (Loss) of Associates	-	-	-	-
XVII Profit (Loss) of Minority Interest	-	-	-	-
XVIII Net Profit (Loss) for the year (XV+XVI-XVII)	885.26	634.74	651.55	1,286.28
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
Face value of equity share capital (Per Share)	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	6.48	4.65	4.77	9.42
Diluted earnings (loss) per share continuing operations	6.48	4.65	4.77	9.42

FOR AND ON BEHALF OF THE BOARD,
KAKA INDUSTRIES LIMITED
(CIN:L25209GJ2019PLC108782)



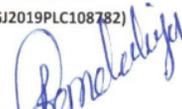
Rajesh Dhirubhai

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

Bhavin Rajeshbhai

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

Place: Ahmedabad
Date: 11th November, 2025

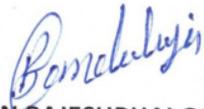
KAKA INDUSTRIES LIMITED		
CIN : L25209GJ2019PLC108782		
Plot No. 67, Bhagwati Nagar, Opp Nilkanth Arcade, Opp Kathwada GIDC, Kuha-Kanbha Road, Odhav, Ahmadabad City, Gujarat, India, 382415		
Standalone Cash Flow Statement for the half year ended September 30, 2025		
(Rs In Lakh)		
Particulars	As on	
	30/09/2025	31/03/2025
A. Date of start of reporting period	01/04/2025	01/04/2024
B. Date of end of reporting period	30/09/2025	31/03/2025
C. Whether results are audited or unaudited	Unaudited	Audited
D. Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1,177.07	1,750.45
Depreciation and Amortisation Expense	225.60	363.85
Unrealised Effect of Exchange Rate Change	-	(0.46)
Loss/(Gain) on Sale / Discard of Assets (Net)	1.62	2.21
Provision for doubtful debts	75.20	15.57
Non Cash Expenses	30.32	31.05
Dividend Income	(0.02)	(0.06)
Interest Income	(7.68)	(19.22)
Finance Costs	289.74	521.40
Operating Profit before working capital changes	1,791.86	2,664.80
Adjustment for:		
Inventories	(271.70)	(1,643.03)
Trade Receivables	(1,081.41)	(1,014.53)
Other Current Assets	48.25	(40.52)
Trade Payables	1,134.44	804.51
Other Current Liabilities & Provisions	89.00	55.15
Short-term Provisions	(31.65)	(23.14)
Long-term Provisions	2.73	0.91
Cash (Used in)/Generated from Operations	1,681.52	804.14
Tax paid(Net)	105.68	417.95
Net Cash (Used in)/Generated from Operating Activities	1,575.85	386.19
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(965.24)	(2,617.36)
Sale of Property, Plant and Equipment	10.00	43.81
Purchase of Equity Instruments	(0.10)	(0.20)
Movement in other non current assets	20.46	85.97
Interest received	7.68	19.22
Dividend received	0.02	0.06
Net Cash (Used in)/Generated from Investing Activities	(927.18)	(2,468.50)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	169.64	1,869.96
Repayment of Long Term Borrowings	(374.13)	(1,444.94)
Proceeds from Short Term Borrowings	376.07	3,548.20
Repayment of Short Term Borrowings	(414.00)	(1,329.49)
Interest Paid	(289.74)	(521.40)
Net Cash (Used in)/Generated from Financing Activities	(532.17)	2,122.32
Net Increase/(Decrease) in Cash and Cash Equivalents	116.50	40.00
Opening Balance of Cash and Cash Equivalents	213.70	173.69
Closing Balance of Cash and Cash Equivalents	330.20	213.70
Components of cash and cash equivalents	30-September-2025	31-March-2025
Cash on hand	0.97	5.25
Balances with banks in current accounts	100.11	0.12
Others	229.12	208.33
Cash and cash equivalents as per Cash Flow Statement	330.20	213.70
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 (CIN:L25209GJ2019PLC108782)	
	 RAJESH DHIRUBHAI GONDALIYA (CHAIRMAN & MANAGING DIRECTOR) DIN :03454540	 BHAVIN RAJESHBHAI GONDALIYA (WHOLE-TIME DIRECTOR) DIN :07965097
Place: Ahmedabad		
Date: 11th November, 2025		

Explanatory notes to the Statement of Unaudited Standalone interim Financial Results for Half year ended September 30, 2025

1. Unaudited Standalone Interim Statement of Financial Results for the half year ended September 30, 2025 have been prepared in accordance with the Accounting Standard (referred to as "AS") 25 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules as amended from time to time. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2025.
2. The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
3. 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 respective full financial year and the figures up to September 30, 2024.
4. There are no investor complaints received/ pending for the half year ended 30th September 2025.
5. 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.
6. 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.)
7. Earning per shares are calculated on weighted average of the share capital outstanding during the year/ half year / period. Half yearly EPS is not annualised.
8. The results for the six month period ended September 30, 2025, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.kakaprofile.com).

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 : 11.11.2025
PLACE: AHMEDABAD