KRISHCA
www.krishcastrapping.com

KRISHCA STRAPPING SOLUTIONS LIMITED,
Building 01 B, LOGOS Mappedu
Logistics Park, Satharai,
Thiruvallur Dist, Tamil Nadu - 631 203, India.

Call : +91-98841 13909
Mail : info@krishcastrapping.com
GST No : 33AAGCK8781M1ZW
CIN : L74999TN2017PLC119939

November 23, 2026

To
The Manager- Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No. C /1, G Block, Bandra - Kurla Complex,
Bandra (E), Mumbai – 400051, Maharashtra, India.

(NSE Symbol: KRISHCA)

Subject: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') - Outcome of Board Meeting held on Monday, November 23rd, 2026.

Dear Sir / Madam,

With reference to the captioned subject, we wish to inform you that the Board of Directors in their meeting held on today i.e. Monday, November 23rd, 2026 inter-alia considered and approved the following businesses:

1. Approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year ended 30th September, 2026, duly reviewed and recommended by audit committee along with the Limited Review Report thereon furnished by the Statutory Auditors of the Company. Pursuant to Regulation 33 of the Listing Regulations, a copy of the aforesaid Un-Audited Financial Results and the Limited Review report are enclosed herewith.

2. Statement of Deviations/Variations for the proceeds of Preferential Issue of Convertible Warrants for the half-year ended September 30, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), 2015 along with the Certificate in this regard issued by the Statutory Auditor, a copy of the said Certificate is enclosed herein.

   The meeting of the Board of Directors of the Company commenced at 01.30 PM and concluded at 20.30 PM.

Kindly acknowledge and take the same on record.

Thanking you,
Yours faithfully,
For **Krishca Strapping Solutions Limited**

DIYA VENKATESAN
Digitally signed by DIYA VENKATESAN
Date: 2026.11.23 21:20:18 +05'30'

Diya Venkatesan
Company Secretary & Compliance Officer

L V A & ASSOCIATES

FRN: 325977E

(Formerly **LOPA VERMA & ASSOCIATES**)

CHARTERED ACCOUNTANTS

NEW DELHI | KOLKATA| CHENNAI |VELLORE | INDORE | GUWAHATI

INDEPENDENT AUDITOR'S LIMITED REVIEW AUDIT REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

To The Board of Directors of KRISHCA STRAPPING SOLUTIONS LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone Financial Results of **KRISHCA STRAPPING SOLUTIONS LIMITED** ("the company") for the Half year ended September 30, 2026 ("the Statement").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 25 "Interim Financial Reporting" ("Ind 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 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended ("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 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.

4. Based on our review conducted 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 the aforesaid Indian Accounting Standard 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 misstatements.



Suite 50, 1st Floor, Bhaiya Complex, 286, Purasawalkam High Road, Vepery, Chennai- 600 007.

Direct Contact: 99628 69428 | Email: gupta_monish@yahoo.com |rakeshkumar@lvaca.in

5. Other Matters

We draw attention to the internal control function of the Company relating to customer and vendor acceptance, credit evaluation, and the establishment of customer credit limits for sales, as well as vendor selection for purchases and timely compliance with statutory and regulatory requirements. We also draw attention to the internal controls over inventory, including the recording and monitoring of inventory movement and the valuation of inventory. In our view, there is scope for improvement in the overall internal control function of the Company. Our conclusion is not modified in respect of this matter.

For LVA & Associates
FRN: 325977E
Chartered Accountants

Monish Gupta
Digitally signed by Monish Gupta
Date: 2026.11.23 18:15:43 +05'30'



CA Monish Gupta D
Memb No. 230115
UDIN: 26230115TEKYOZ4054
Place: Chennai
Date: 23rd November,2026

KRISHCA STRAPPING SOLUTIONS LIMITED

CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU-631203

email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

(Amount in ₹ Lakhs)

Unaudited Standalone Statement of Assets and liabilities as at 30th September,2026

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	1,592.78	1,489.00
(b) Reserves and Surplus	13,391.73	11,160.25
(c) Money received against share warrants	600.00	-
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	6,240.77	4,465.35
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-Term Liabilities	39.92	47.83
(d) Long-Term Provisions	35.29	31.88
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	5,910.49	3,384.24
(b) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	213.39	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,542.88	3,769.18
(c) Other Current Liabilities	1,792.15	2,305.50
(d) Short-Term Provisions	506.08	501.64
TOTAL	**33,865.48**	**27,154.86**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	4,625.79	4,943.82
(ii) Intangible Assets	2.34	3.71
(iii) Capital Work-in-Progress	12,693.75	8,818.68
(b) Non-Current Investments	991.84	255.81
(c) Deferred Tax Assets (Net)	154.48	145.21
(d) Long-Term Loans & Advances	144.57	473.26
(e) Other Non-Current Assets	1,320.37	903.93
2 CURRENT ASSETS		
(a) Current Investments	-	-
(b) Inventories	5,007.66	5,284.09
(C) Trade Receivables	5,122.97	4,952.19
(d) Cash & Bank Balances	14.85	8.24
(e) Short-Term Loans and Advances	-	-
(f) Other Current Assets	3,786.88	1,365.93
TOTAL	**33,865.48**	**27,154.86**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED

KRISHCA STRAPPING SOLUTIONS LIMITED CHENNAI

L. BALA MANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

KRISHCA STRAPPING SOLUTIONS LIMITED
CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU- 631203
email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

Unaudited Standalone Statement of Financial Results for the Half year ended 30th September, 2026

	Particulars	For the half year ended			For the year ended
		30 September 2026	31 March 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	10,168.33	14,110.17	9,254.78	23,364.95
II	Other Income	38.05	134.37	22.88	157.25
III	**Total Income (I+II)**	**10,206.38**	**14,244.54**	**9,277.67**	**23,522.20**
IV	**Expenses**				
	Cost of Materials Consumed	5,196.86	8,871.76	6,055.44	14,927.20
	Purchases of Stock-in-Trade	2,652.85	3,026.42	1,012.00	4,038.42
	Changes in Inventories of Finished Goods	102.69	(816.30)	(494.28)	(1,310.58)
	Changes in Inventories of Work-in-Progress	0.00	(9.86)	9.86	0.00
	Changes in Inventories of Stock-in-Trade	0.00	359.54	(359.54)	0.00
	Employee Benefits Expenses	388.14	1,000.62	522.66	1,523.28
	Other Direct Expenses	0.00	(764.47)	764.47	0.00
	Finance Costs	388.95	335.49	252.98	588.47
	Depreciation & Amortisation Expenses	340.87	434.04	400.86	834.90
	Other Expenses	662.60	1,055.67	258.13	1,313.79
	Total Expenses (IV)	**9,732.95**	**13,492.91**	**8,422.58**	**21,915.49**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**473.43**	**751.63**	**855.09**	**1,606.72**
VI	Exceptional Items	-			
VII	**Profit before extraordinary items and tax (V-VI)**	**473.43**	**751.63**	**855.09**	**1,606.72**
VIII	Extraordinary items	-			
IX	**Profit before tax (VII-VIII)**	**473.43**	**751.63**	**855.09**	**1,606.72**
X	**Tax Expense:**				
	(1) Current Tax	119.16	228.65	259.53	488.18
	(2) Deferred Tax	(9.27)	(65.62)	(22.46)	(88.08)
	(3) MAT Credit Entitlement				
	(4) Provision for Earlier Tax		46.04	-	46.04
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**363.54**	**542.55**	**618.02**	**1,160.57**
XII	**Profit (Loss) for the period from discontinuing operations**	-	-	-	
XIII	Tax expenses of discontinuing operations	-	-	-	
XIV	**Profit (Loss) for the period from discontinuing operations (after tax) (XII-XIII)**	-	-	-	-
XV	**Profit/(Loss) For The Period (XI+XIV)**	**363.54**	**542.55**	**618.02**	**1,160.57**
XVI	**Earnings per share: Not Annualised for the half year**				
	(1) Basic (in Rs.)	2.39	3.64	4.35	7.99
	(2) Diluted (in Rs.)	2.39	3.87	4.12	7.99
XVII	**Paid up Equity Share Capital**				
	Total No. of Shares (Weighted Average)	1,55,76,163.00	1,45,46,512.00	1,41,95,784.97	1,43,70,668.05
	Face Value of Per Share (in Rs.)	10.00	10.00	10.00	10.00

Notes are an Integral Part of the Financial results



For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED

L. BALAMANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

Notes to the Standalone FR:

1 The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 23 November 2026.. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

2 Figures for the half yearly ended September 30, 2026 represent the difference between the audited figures In respect of full financial year and the unaudited published figures of six months ended September 30,2026 respectively. The Consolidated Financial Results for the year ended September 30, 2026 have been audited by the Statutory auditors and Consolidated Financial Results for the quarter ended September 30, 2026 have been reviewed by the statutory auditors.

3 As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

4 On June 02, 2026, the Company allotted 10,37,750 Equity Shares on a preferential basis to the "Non-Promoter Category" at a face value of Rs. 10/- each, fully paid-up, at an issue price of Rs. 190/- per Equity Share, for an aggregate amount of Rs. 19,71,72,500/-..The Company also allotted 10,30,044 Convertible Equity Share Warrants on a preferential basis to the "Promoter & Promoter Group Category" at an issue price of Rs. 233/- per warrant (comprising a subscription price of Rs. 58.25/- (25% of the issue price) and a warrant exercise price of Rs. 174.75/- (75% of the issue price)). As of the reporting date, the Company has received Rs. 25,71,72,563/- towards the subscription amount (25% of the issue price) from allottees as the preferential amount.

S No	Objective of the Issue	Amount disclosed in the Offer Document (In Rs.)	Actual Utilized Amount (In. Rs.) till September 30, 2026	Remarks
1	Augment the Working Capital Requirement of the Company	25,71,72,563.00	24,95,64,247.00	Note
2	General Corporate Purpose		76,08,316.00	Note
Total		**25,71,72,563.00**	**25,71,72,563.00**	

Note : The actual utilisation differs from the original allocation disclosed in the Prospectus due to changes in the Company's business requirements and revised assessment of fund requirements. This amount includes the amount utilized towards;

1.Investment in Manda Stainless Private Limited (Subsidiary Company) – Rs. 7,36,17,074/-

2.Ongoing Capex – Rs.6,29,08,440/-

3.Working Capital Requirement– Rs. 12,06,47,051/-

5 The Company has capitalized Capital Work-in-Progress amounting to Rs. 12693.75 lakhs.

6 There were no Investor Complaints pending received during the period under review.

7 As the Company collectively operates only in one business segment, i.e., in Manufacturing of Steel Straps ,Trading,Exporting and Dealing in all kinds of articles for Packing materials, hence, it

8 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

9 There were no exceptional and extra- ordinary items for the reporting period.

Notes are an Integral Part of the Financial results

For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED

KRISHCA STRAPPING SOLUTIONS LIMITED CHENNAI

L. BALAMANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

KRISHCA STRAPPING SOLUTIONS LIMITED
CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU-631203

email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

(Amount in ₹ Lakhs)

Unaudited Standalone Cash Flow Statement as at 30th September,2026

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax	414.23	1,606.72
Adjustments for:		
Depreciation and amortization	340.87	834.91
Interest expenses	388.95	588.47
(Gain)/Profit on sale of fixed assets	(4.35)	-
Profit on sale of investment		(6.87)
Foreign exchange (gain)/loss		(8.56)
Interest income		(25.49)
Provision for employees compensation expense		8.30
Bad debts		0.87
Other provisions		0.12
Operating profit before working capital changes	**1,139.69**	**2,998.46**
Adjustments for changes in working capital:		
(Increase)/Decrease in inventories	276.43	(2,455.59)
(Increase)/Decrease in trade receivables	(116.65)	(775.12)
Increase/(Decrease) in trade payables	(12.91)	2,935.35
(Increase)/Decrease in other (current) assets	(2,016.24)	1,003.41
(Increase)/Decrease in loans & advances	328.70	
Increase/(Decrease) in provisions	3.40	
Increase/(Decrease) in other (current) liabilities	(521.26)	1,179.00
Cash generated from operations	**(918.84)**	**4,885.52**
Direct taxes paid/refund (net)	(42.37)	(458.08)
Cash flow before extraordinary item		**4,427.44**
Extraordinary items relating to operating activity		-
Net cash from/(used in) operating activities (A)	**(961.20)**	**4,427.44**
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received		25.49
Purchase of fixed assets (incl. intangible assets)	(4,784.96)	(2,899.36)
Proceeds from sale of fixed assets	4.35	-
Purchase of investments	(736.03)	
Sale of investments		55.37
Loans made to others		-
(Increase)/Decrease in non-current investments		(245.10)
(Increase)/Decrease in long term loans & advances		2,293.79
(Increase)/Decrease in other non-current investments		(292.72)
(Increase)/Decrease in capital work in progress		(8,189.46)
Extraordinary items relating to investing activity		-
Net cash used in investing activities (B)	**(5,516.64)**	**(9,251.98)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Loans availed/(repaid)	4,301.68	(10.84)
Increase/(Decrease) in long-term borrowings		4,111.11
Proceeds from borrowings		430.35
Interest paid	(388.95)	(588.47)
Issue of share capital	1,971.73	1,226.36
Money received against share warrants	600.00	
Extraordinary items relating to financing activity		-
Net cash from/(used in) financing activities (C)	**6,484.46**	**5,168.51**
Effect of exchange difference - realized (loss)/gain		
Net increase/(decrease) in cash and cash equivalents (	**6.62**	**343.96**
Cash and cash equivalents at the beginning of the year	8.24	54.94
Cash and cash equivalents at the end of the year	**14.85**	**398.91**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED

KRISHCA STRAPPING SOLUTIONS LIMITED CHENNAI

L. BALAMANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

L V A & ASSOCIATES

FRN: 325977E

(Formerly **LOPA VERMA & ASSOCIATES**)

CHARTERED ACCOUNTANTS

NEW DELHI | KOLKATA| CHENNAI |VELLORE | INDORE | GUWAHATI

INDEPENDENT AUDITOR'S LIMITED REVIEW AUDIT REPORT ON THE HALF YEAR ENDED 30 SEPTEMBER 2026 UNAUDITED CONSOLIDATED FINANCIAL RESULTS

To The Board of Directors of **KRISHCA STRAPPING SOLUTIONS LIMITED**

1. We have reviewed the accompanying Statement of unaudited consolidated Financial Results of **KRISHCA STRAPPING SOLUTIONS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter and Half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 25 "Interim Financial Reporting" ("Ind AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India 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 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

Subsidiaries:

i) Krishca Total Packaging Solutions FZCO
ii) Vajra Alloys Private Limited
iii) Manda Stainless Private Limited

Associates:

i) Vishalya Printman Industries Private Limited



Suite 50, 1st Floor, Bhaiya Complex, 286, Purasawalkam High Road, Vepery, Chennai- 600 007.

Direct Contact: 99628 69428 | Email: gupta_monish@yahoo.com |rakeshkumar@lvaca.in

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Indian Accounting Standard 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 misstatements.

6. **Other Matters**
We draw attention to the internal control function of the Parent Company relating to customer and vendor acceptance, credit evaluation, and the establishment of customer credit limits for sales, as well as vendor selection for purchases and timely compliance with statutory and regulatory requirements. We also draw attention to the internal controls over inventory, including the recording and monitoring of inventory movement and the valuation of inventory. In our view, there is scope for improvement in the overall internal control function of the Parent Company. Our conclusion is not modified in respect of this matter.

7. Consolidated unaudited financial results includes the interim financial results of Krishca Total Packaging Solutions FZCO and Vajra Alloys Private Limited and Manda Stainless Private Limited which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 3,217.89 Lakhs as at 30 September 2026, total revenue Rs. 31.80 Lakhs, total net loss of Rs. (16.75) Lakhs for the Half year ended 30 September 2026 and cash flows (net) of Rs. 73.61 Lakhs, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the group share of net loss of Rs. (41.91) lakhs for the half year ended 30 September 2026 as considered in the consolidated unaudited financial results, in respect of Vishalya Printman Industries Private Limited associate based on their interim financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

For LVA & Associates
FRN: 325977E
Chartered Accountants

Monish Gupta
Digitally signed by Monish Gupta
Date: 2026.11.23 18:14:47 +05'30'

L V A & ASSOCIATES Chennai 600 007

CA Monish Gupta D
Memb No. 230115
UDIN: 26230115YVXCCX4199
Place: Chennai
Date: 23rd November, 2026

KRISHCA STRAPPING SOLUTIONS LIMITED
CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU- 631203

email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

(Amount in ₹ Lakhs)

Unaudited Consolidated Statement of Assets and liabilities as at 30th September,2026

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDERS' FUNDS		
(a) Share Capital	1,592.78	1,489.00
(b) Reserves and Surplus	13,894.49	11,128.17
(c) Money received against share warrants	600.00	0.00
(d) Minority Interest	1,267.74	(9.78)
2 SHARE APPLICATION MONEY PENDING ALLOTMENT		
3 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	6,240.77	4,465.35
(b) Deferred Tax Liabilities (Net)	0.07	
(c) Other Long-Term Liabilities	39.92	47.83
(d) Long-Term Provisions	35.29	31.88
4 CURRENT LIABILITIES		
(a) Short-Term Borrowings	6,463.04	3,389.64
(b) Trade Payables		
(A) Total outstanding dues of micro enterprises and small e	213.39	231.94
(B) Total outstanding dues of creditors other than micro enterprises and small	2,685.14	3,541.81
(c) Other Current Liabilities	1,796.81	2,307.59
(d) Short-Term Provisions	504.81	501.64
TOTAL	**35,334.24**	**27,125.07**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Intangible Assets		
(i) Property, Plant & Equipment	4,628.99	4,944.85
(ii) Intangible Assets	2.34	3.71
(iii) Capital Work-in-Progress	12,842.34	8,818.68
(b) Goodwill on Consolidation	10.39	
(c) Non-Current Investments	187.07	228.98
(d) Deferred Tax Assets (Net)	154.48	145.19
(e) Long-Term Loans & Advances	2,094.57	473.26
(f) Other Non-Current Assets	1,320.37	513.25
2 CURRENT ASSETS		
(a) Current Investments	-	0.00
(b) Inventories	5,007.96	5,284.09
(c) Trade Receivables	5,104.25	4,933.28
(d) Cash & Bank Balances	88.35	407.41
(e) Short-Term Loans and Advances	-	0.00
(f) Other Current Assets	3,893.13	1,372.37
TOTAL	**35,334.24**	**27,125.07**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED

KRISHCA STRAPPING SOLUTIONS LIMITED CHENNAI

L. BALA MANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

KRISHCA STRAPPING SOLUTIONS LIMITED
CIN : L74999TN2017PLC119939

REGISTERED OFFICE: BUILDING 01B, LOGOS MAPPEDU INDUSTRIAL AND LOGISTICS PARK, MAPPEDU, THIRUVALLUR DIST, TAMILNADU- 631203
email: cs@krishcastrapping.com, Website:www.Krishcastrapping.com

Unaudited Consolidated Statement of Financial Results for the Half Year ended 30th September, 2026

	Particulars	For the Half year ended			For the year ended
		30 September 2026	31 March 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	10,168.33	14,110.16	9,254.79	23364.95
II	Other Income	48.82	136.87	22.88	159.75
III	**Total Income (I+II)**	**10,217.15**	**14,247.03**	**9,277.67**	**23524.70**
IV	**Expenses**				
	Cost of Materials Consumed	5,197.16	8,871.76	6,055.44	14,927.20
	Purchases of Stock-in-Trade	2,652.85	3,026.42	1,012.00	4,038.42
	Changes in Inventories of Finished Goods	102.39	(816.30)	(494.28)	(1,310.58)
	Changes in Inventories of Work-in-Progress	-	(9.86)	9.86	-
	Changes in Inventories of Stock-in-Trade	-	359.54	(359.54)	-
	Employee Benefits Expense	405.48	1,000.62	522.66	1,523.28
	Other Direct Expenses		(764.47)	764.47	
	Finance Costs	367.42	335.49	252.98	588.47
	Depreciation & Amortisation Expenses	341.39	434.05	400.86	834.91
	Other Expenses	698.30	1,066.08	267.51	1,333.59
	Total Expenses (IV)	**9,764.99**	**13,503.33**	**8,431.96**	**21935.29**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**452.16**	**743.70**	**845.71**	**1589.41**
VI	Exceptional Items		-		
VII	**Profit before extraordinary items and tax (V-VI)**	**452.16**	**743.70**	**845.71**	**1589.41**
VIII	Extraordinary items		-		
IX	**Profit before tax (VII-VIII)**	452.16	743.70	845.71	1589.41
X	**Tax Expense:**				
	(1) Current Tax	117.89	228.65	259.53	488.18
	(2) Deferred Tax	(9.22)	(65.62)	(22.46)	(88.08)
	(3) MAT Credit Entitlement		0.00	0.00	-
	(4) Tax Adjustment of Earlier Years		46.04		46.04
	Total Tax Expenses	108.67		237.07	446.15
XI	**Profit (Loss) for the period**	**343.49**	**534.63**	**608.64**	**1143.27**
XII	**Share of Profit/(Loss) from Associates**	(41.91)		(11.02)	11.02
XIII	**Profit (Loss) for the period from continuing operations**	301.58	534.63	597.62	1,132.25
	Attributable to Minority Interest	(7.32)	(14.64)	(23.48)	(15.46)
	Attributable to Owners	308.90	258.06	522.39	1,147.71
XVII	**Earnings per equity share before extraordinary items: (In Rs.)**				
	(1) Basic	1.72	3.78	4.22	7.99
	(2) Diluted	1.72	3.78	3.99	7.99
XVIII	**Earnings per equity share after extraordinary items: (In Rs.)**				
	(1) Basic	1.72	3.78	4.22	7.99
	(2) Diluted	1.72	3.78	3.99	7.99

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED

L. BALA MANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

Notes to the Standalone FR:

The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 23 November 2026.. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments

1 thereof.

Figures for the half yearly ended September 30, 2026 represent the difference between the audited figures In respect of full financial year and the unaudited published figures of six months ended September 30,2026 respectively. The Consolidated Financial Results for the year ended September 30, 2026 have been audited by the Statutory auditors and Consolidated

2 Financial Results for the quarter ended September 30, 2026 have been reviewed by the statutory auditors.

As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and

3 Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

On June 02, 2026, the Company allotted 10,37,750 Equity Shares on a preferential basis to the "Non-Promoter Category" at a face value of Rs. 10/- each, fully paid-up, at an issue price of Rs. 190/- per Equity Share, for an aggregate amount of Rs. 19,71,72,500/-..The Company also allotted 10,30,044 Convertible Equity Share Warrants on a preferential basis to the "Promoter & Promoter Group Category" at an issue price of Rs. 233/- per warrant (comprising a subscription price of Rs. 58.25/- (25% of the issue price) and a warrant exercise price of Rs. 174.75/- (75% of the issue price)). As of the reporting date, the Company has received Rs. 25,71,72,563/- towards the subscription amount (25% of the issue price) from allottees as the

4 preferential amount.

S No	Objective of the Issue	Amount disclosed in the Offer Document (In Rs.)	Actual Utilized Amount (In. Rs.) till September 30, 2026	Remarks
1	Augment the Working Capital Requirement of the Company	25,71,72,563.00	24,95,64,247.00	Note
2	General Corporate Purpose		76,08,316.00	Note
Total		**25,71,72,563.00**	**25,71,72,563.00**	

Note : The actual utilisation differs from the original allocation disclosed in the Prospectus due to changes in the Company's business requirements and revised assessment of fund requirements. This amount includes the amount utilized towards;

1.Investment in Manda Stainless Private Limited (Subsidiary Company) – Rs. 7,36,17,074/-
2.Ongoing Capex – Rs.6,29,08,440/-
3.Working Capital Requirement– Rs. 12,06,47,051/-

5 The Company has capitalized Capital Work-in-Progress amounting to Rs. 12693.75 lakhs.

6 There were no Investor Complaints pending received during the period under review.

7 As the Company collectively operates only in one business segment, i.e., in Manufacturing of Steel Straps ,Trading,Exporting and Dealing in all kinds of articles for Packing materials,

8 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

9 There were no exceptional and extra- ordinary items for the reporting period.

KRISHCA STRAPPING SOLUTIONS LIMITED
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(Amount in ₹ Lakhs)

Unaudited Consolidated Cash Flow Statement as at 30th September,2026

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Tax	**452.16**	**1,589.41**
Adjustments for non-cash & non-operating items:		
Depreciation & Amortisation Expense	341.39	834.91
Finance Costs / Interest Expenses	367.42	588.47
Interest Income	-	(25.49)
Net Gain on Sale of Fixed Assets	(4.35)	0.00
Net Gain on Sale of Investments	-	(6.87)
Foreign Exchange (Gain) / Loss	-	(8.56)
Provision for Employee Compensation & Other Provisions	-	9.30
Operating Profit Before Working Capital Changes	1,156.62	2,981.16
Adjustments for changes in working capital:		
(Increase) / Decrease in Inventories	276.13	(2,455.59)
(Increase) / Decrease in Trade Receivables	(170.97)	(758.83)
(Increase) / Decrease in Loans & Advances	(1,621.30)	0.00
(Increase) / Decrease in Other Assets	(2,503.57)	998.67
Increase / (Decrease) in Trade Payables	(875.21)	2,968.67
Increase / (Decrease) in Other Liabilities	(518.69)	1,180.63
Increase / (Decrease) in Provisions	3.40	-
Cash Generated from / (Used in) Operations	(4,253.59)	4,914.72
Less: Income Taxes Paid (Net)	(45.55)	(458.08)
Net Cash From / (Used in) Operating Activities (A)	**(4,299.14)**	**4,456.64**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment / Intangibles	(4,941.31)	(2,899.36)
(Increase) / Decrease in Capital Work-in-Progress (CWIP)	0.00	(8,189.46)
Proceeds from Sale of Fixed Assets	4.35	0.00
Proceeds from Sale of Investments	0.00	55.37
Cash Consideration Paid for Acquisition of Subsidiary	(25.76)	0.00
(Increase) / Decrease in Long-Term Loans & Advances	0.00	2,293.79
(Increase) / Decrease in Non-Current / Other Investments	0.00	(521.69)
Interest Received	0.00	25.49
Net Cash Used in Investing Activities (B)	**(4,962.72)**	**(9,235.86)**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital (incl. Premium)	3,861.76	1,220.69
Money Received Against Share Warrants	600.00	-
Proceeds from Borrowings / Loans Availed (Net)	4,848.82	4,492.65
Interest Paid	(367.42)	(588.47)
Net Cash From Financing Activities (C)	**8,943.16**	**5,124.86**
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**(319.05)**	**345.65**
Effect of Foreign Currency Translation / Exchange Difference	(0.37)	(3.08)
Cash & Cash Equivalents on Acquisition of Subsidiary	0.01	0.00
Net Change in Cash & Cash Equivalents (Reported Line)	**(319.05)**	**342.57**
Opening Cash & Cash Equivalents	407.41	64.84
Closing Cash & Cash Equivalents	**88.36**	**407.40**

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with Current Period / year presentation

For and on behalf of the Board of Directors of
KRISHCA STRAPPING SOLUTIONS LIMITED



L. BALA MANIKANDAN
Managing Director
DIN: 07941696

Place: Chennai
Date: 23-11-2026

L V A & ASSOCIATES

FRN: 325977E

(Formerly LOPA VERMA & ASSOCIATES)

CHARTERED ACCOUNTANTS

NEW DELHI | KOLKATA| CHENNAI |VELLORE | INDORE | GUWAHATI

UTILIZATION OF FUNDS CERTIFICATE OF M/S. KRISHCA STRAPPING SOLUTIONS LIMITED

To,
The Board of Directors,
M/s. KRISHCA STRAPPING SOLUTIONS LIMITED
Building 01B, Logos Mappedu Logistics Park,
Satharai Village, Thiruvallur Taluk,
Tamil Nadu, India, 631203

Respected Sir/Madam,

Sub: Certificate under pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for expenditure incurred in relation to the proceeds of the issue from the Preferential Issue of Convertible Warrants for M/s. KRISHCA STRAPPING SOLUTIONS LIMITED ("the Company").

We have been requested to certify expenditure incurred by the Company in relation to the proceeds of the Preferential Issue of Convertible Warrants. For the purpose of certifying the below table, we have reviewed documents, statements, papers, books of accounts and other relevant information of the Company on the proceeds of Preferential Issue of Convertible Warrants. Based on our review of the same, we hereby certify that up to September 30, 2026 the Company has incurred following expenditure. The details required as per NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 is mentioned below:

Objects for which funds have been raised and where there has been a deviation in the following table:

Sl. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (In Rs.)	Actual Utilized Amount (In. Rs.) till September 30, 2026	Remarks
1.	Augment the Working Capital Requirement of the Company	25,71,72,563	24,95,64,247	The actual utilisation differs from the original allocation disclosed in the Prospectus due to changes in the Company's business requirements and revised assessment of fund requirements. This amount includes the amount utilized towards; 1. Investment in Manda Stainless Private Limited (Subsidiary Company) – Rs. 7,36,17,074/-
2.	General Corporate Purpose		76,08,316	

Suite 50, 1st Floor, Bhaiya Complex, 286, Purasawalkam High Road, Vepery, Chennai- 600 007.
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L V A & ASSOCIATES Chennai 600 007

				2. Ongoing Capex – Rs.6,29,08,440/- 3. Working Capital Requirement– Rs. 12,06,47,051/-
	TOTAL	**25,71,72,563**	**25,71,72,563**	

We inform you that there has been no deviation(s) or variation(s) in the use of public issue proceeds, raised from the Preferential Issue by the Company for the half year ended September 30, 2026.

List of Preferential Issue Proceeds received:

Date	**Particulars**	**Amount in Rs**
30/05/2026	Equity shares	Rs. 19,71,72,500
30/05/2026	Convertible Warrants	Rs. 6,00,00,063 (Upfront Receipt of 25% of Total Consideration)
Total		Rs. 25,71,72,563

Restriction on Use:

This certificate has been prepared at the request of the Board of Directors of Krishca Strapping Solutions Limited, as per clause 32(5) of SEBI (LODR) Regulation 2015. Accordingly, we do not accept or assume any liability or duty of care or for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For LVA & Associates,
Chartered Accountants
Firm's Registration No: 325977E

Monish Gupta
Digitally signed by Monish Gupta
Date: 2026.11.23 18:12:33 +05'30'

LVA & ASSOCIATES Chennai 600 007

CA Monish Gupta D
Partner
Membership No. 230115
UDIN: 26230115KGJSJU3629

Place: Chennai
Date: 23rd November 2026