Date: November 03, 2026

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
Symbol: KASTURI
Code: 544688

Subject: Outcome of the Board Meeting held on Tuesday, November 03, 2026.

Dear Sir/Madam,

In furtherance to our intimation dated October 29, 2026, this is to inform you that pursuant to Regulations 30, 33, and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the Board of Directors of the Company at its Meeting held today, i.e., November 03, 2026, has inter-alia:-

1. Considered and approved the Unaudited Financial Results (both standalone and consolidated basis) for the half year ended on September 30, 2026 along with the Limited Review Report. A copy of the said Results is enclosed herewith as '**Annexure – A'**

2. Appointment of Dr. CA Snehal Madhur Zanwar as the Chief Financial Officer of the Company:

   The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular dated January 30, 2026 is enclosed as **'Annexure-B'**

3. Considered and approved the incorporation of a subsidiary of the Company.

   The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular dated January 30, 2026 is enclosed as **'Annexure-C'**

The Board Meeting commenced at 2:00 P.M. and concluded at 4:05 P.M.

This information is also available on the Company's Website at www.steelfiberindia.in

Request you to kindly take the same on your records.

Thanking you,

For Kasturi Metal Composite Limited

Samit Surendra Singhai
Digitally signed by Samit Surendra Singhai
Date: 2026.11.03 17:03:47 +05'30'

Samit Singhai
Chairman & Managing Director
DIN: 00907782

Place: Amravati

Annexure -A

NDAA & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

Independent Auditors' Limited Review Report on the unaudited standalone financial results for half year ended September, 2026 of Kasturi Metal Composite Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors
Kasturi Metal Composite Limited
(Formerly known as Kasturi Metal Composite Private Limited)

1. We have reviewed the accompanying "Statement of unaudited Standalone Financial Results of **Kasturi Metal Composite Limited** ('the Company"), for the half year ended 30th September, 2026" attached herewith ("Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Office 1205-1206, Gold Crest Business Center, Opp. Manubhai Jewellers, Lokmanya Tilak Road, Borivali West, Mumbai - 400 092

Tel. No.: 022-49695062 | LLP Identification No.: AAY-4994

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard ('AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR NDAA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 129486W/W100775

NIRAJ D. ADATIA
Partner
Membership No: 120844
UDIN: 26120844UEMPZE7941
Place: Amravati
Date: 3rd November, 2026

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553
Statement of Standalone Balance sheet as on September 30, 2026

(Rs. In Lakhs)

Particulars	As on September 30, 2026 (Unaudited)	As on March 31, 2026 (Audited)
EQUITY AND LIABILITIES		
Shareholder's funds		
(a) Share capital	1039.52	1,039.52
(b) Reserves and surplus	2789.82	2,670.60
	3,829.34	**3,710.12**
Non-current liabilities		
(a) Long-term borrowings	300.47	238.64
(b) Other Non-current liabilities	-	-
(c) Long-term provisions	48.83	51.81
	349.30	**290.45**
Current liabilities		
(a) Short-term borrowings	797.96	642.03
(b)Trade Payable		
[i] Dues of Micro & Small Enterprise	21.64	102.93
[ii] Dues to Other	192.92	131.06
(c) Other current liabilities	62.14	65.20
(d) Short-term provisions	11.13	31.12
	1,085.79	**972.34**
TOTAL EQUITY AND LIABILITIES	**5,264.43**	**4,972.91**
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	606.63	640.27
(ii) Intangible assets	0.07	0.07
(iii) Capital work-in-progress	1,881.81	1,263.92
(iv) Intangible asset under Development	0.25	-
	2,488.76	**1,904.26**
(b) Non-Current Investments	9.80	9.80
(c) Deferred tax assets (net)	23.26	39.03
(d) Long-term loans and advances	119.43	211.64
(e) Other non-current assets	52.11	40.61
	204.60	**301.08**
Current assets		
(a) Inventories	977.93	875.91
(b) Trade receivables	358.50	261.39
(c) Cash and cash equivalents	5.30	663.67
(d) Short-term loans and advances	44.74	6.81
(e) Other current assets	1,184.60	959.79
	2,571.07	**2,767.57**
TOTAL ASSETS	**5,264.43**	**4,972.91**

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

Place : Amravati

Date : 03/11/2026

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Samit Surendra Singhai
Managing Director and
Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553

Statement of Standalone Profit & Loss Account for the half year ended September 30, 2026

(Rs. In Lakhs) except Earning per Share

	Particulars	For half year ended on			For year ended on 31st March, 2026
		Sep-26	Mar-26	Sep-25	
		Unaudited	Refer Note 4	Refer Note 4	Audited
	INCOME				
1	Revenue from operations	1207.51	1449.72	1738.54	3,188.26
2	Other income	134.48	166.92	233.80	400.72
3	**Total Income (1 + 2)**	**1341.99**	**1616.64**	**1,972.34**	**3,588.98**
4	**EXPENSES**				
	(a) Cost of material consumed	704.22	877.88	1022.76	1,900.64
	(b) Purchase of Stock in Trade	5.57	132.43	81.99	214.42
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(6.19)	(124.07)	74.11	(49.96)
	(d) Employee benefits expense	149.55	150.68	161.27	311.95
	(e) Finance costs	34.49	39.61	40.72	80.33
	(f) Depreciation and amortisation expense	45.17	48.77	53.88	102.65
	(g) Other expenses	259.70	323.60	272.69	596.29
	Total expenses	**1192.51**	**1448.90**	**1,707.42**	**3,156.32**
5	**Profit / (Loss) before extraordinary items and tax (3 - 4)**	**149.48**	**167.74**	**264.92**	**432.66**
6	Extraordinary items	-	-	-	-
7	**Profit / (Loss) before tax (5+6)**	**149.48**	**167.74**	**264.92**	**432.66**
8	**Tax expense:**				
	(a) Current tax expense for current year	14.50	32.00	20.00	52.00
	(b) Short/Excess provision of Tax	0.00	(1.34)	0.77	(0.57)
	(c) Deferred tax	15.77	(13.00)	(1.84)	(14.84)
		30.27	**17.66**	**18.93**	**36.59**
9	**Profit / (Loss) for the Year (9 - 10)**	**119.21**	**150.08**	**245.99**	**396.07**
10	**Earnings per share (of Rs.10 each):**				
	Basic	1.15	1.76	3.22	4.91
	Diluted	1.15	1.76	3.22	4.91

Place : Amravati

Date : 03/11/2026

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Samit Surendra Singhai
Managing Director
and Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553
Standalone Cash Flow Statement for the half year ended September 30, 2026

(Rs. In Lakhs)

	Particulars	For Half Year Ended on 30th September, 2026 (Unaudited)	For Half Year Ended 30th September, 2025 (Refer Note 4)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax	**149.48**	**264.92**
	Adjustments for:		
	Depreciation	45.17	53.88
	Subsidy Received	(60.41)	(9.60)
	Interest & Finance Charges	34.49	40.72
	Amount written off	-	0.06
	Interest Income	(50.56)	(29.81)
	Account written back	0.00	(0.08)
	Profit from LLP	(22.23)	(194.29)
	Loss on write off of fixed assets	-	0.00
	Loss by fire	-	0.00
	Provision for Gratuity	(2.54)	4.26
	Total	**(56.08)**	**(134.84)**
	Operating Profit before Working Capital Changes	**93.40**	**130.07**
	Adjustments for:		
	Decrease/(Increase) in Trade & Receivables	(97.12)	(286.78)
	Decrease/(Increase) in Inventories	(102.03)	36.26
	Decrease/(Increase) in Other Non Current Assets	(11.50)	(15.40)
	Increase/(Decrease) in Payables	(19.43)	318.23
	Increase/(Decrease) in Provisions	-	-
	Increase/(Decrease) in Retention Money Payable	-	6.91
	Decrease/(Increase) in Loans and advances	(37.93)	23.18
	Increase/(Decrease) in Other current liabilities	(3.27)	64.94
	Decrease/(Increase) in Other current asset	(64.17)	63.00
	Cash generated from operations	**(242.05)**	**340.42**
	Income Tax paid	(35.15)	(16.74)
	Net Cash flow from Operating activities	**(277.20)**	**323.68**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets (Including Capital Advances)	(536.73)	(592.58)
	Increase in Intangible Assets under development	(0.25)	-
	Subsidy Received	1.70	9.60
	Decrease/Increase in Investment	(1.24)	(0.08)
	Investment in Fixed Deposit	(32.71)	-
	Interest Income	4.77	0.13
	Net Cash Inflow/(Outflow) in Investing activities	**(564.46)**	**(582.93)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of Borrowings (Net)	(57.83)	-
	Proceeds from Borrowings (Net)	275.61	42.85
	Share Issue expenses	-	-
	Premium on issue of shares	-	-
	Proceeds from Issue of Shares		-
	Interest paid	(34.49)	(40.72)
	Net Cash Inflow/(Outflow) in financing activities	**183.29**	**2.13**
	Net increase in Cash & Cash Equivalents (A+B+C)	**(658.37)**	**(257.12)**
	Cash and Cash equivalents at begenning of the Year	**663.67**	**259.83**
	Cash and Cash equivalents as at End of the year	**5.30**	**2.71**

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Place : Amravati

Date : 03/11/2026

Samit Surendra Singhai
Managing Director and Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN :- L65465MH2005PLC157553

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026.

Notes to Standalone Financial Results

1. The above standalone financial results have been prepared in accordance with Accounting Standards (AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
2. The above Financial Results for the Six months period ended 30th September 2026 were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on November 3, 2026.
3. The Earning per share has been computed in accordance with the Accounting standard on Earnings Per Share (AS 20) EPS for the half year ended September 30, 2026, September 30, 2025 and March 31, 2026 are not annualised.
4. The figures for the half year ended September 2025 are audited figures. The figures for the half year ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and audited figures for the half year ended September, 2025.
5. The Company is engaged in the business of Manufacturing of steel fibers. Company's business falls within a single business segment. Hence segment reporting is not applicable.
6. Previous year/period's figure have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Independent Auditor's Limited Review Report on the unaudited Consolidated Financial Results for half year ended September, 2026 of Kasturi Metal Composite Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors
Kasturi Metal Composite Limited
(Formerly known as Kasturi Metal Composite Private Limited)

1. We have reviewed the accompanying "Statement of unaudited Consolidated Financial Results of **Kasturi Metal Composite Limited** ("the Holding Company"), and Durafloor Concrete Solutions LLP ("Subsidiary") (the Company and its subsidiary together referred to as "the Group") for the half year ended 30th September, 2026" attached herewith ("Statement / Consolidated Financial Results") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.



Office 1205-1206, Gold Crest Business Center, Opp. Manubhai Jewellers, Lokmanya Tilak Road, Borivali West, Mumbai - 400 092
Tel. No.: 022-49695062 | LLP Identification No.: AAY-4994

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard ('AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR NDAA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 129486W/W100775

NIRAJ D. ADATIA
Partner
Membership No: 120844
UDIN: 26120844BBENGK7850
Place: Amravati
Date: 3rd November, 2026

Annexure IV

Reporting of Segment wise Revenue, Results and Capital Employed along with the Half Yearly results

(Rs in lakhs)

Particulars	For Half year ended		For Year Ended
	Sep-26	Sep-25	Mar-26
	Unaudited	Refer Note 4	Audited
1. Segment Revenue			
(a) Steel wool and Steel Fiber	1,207.51	1738.54	3,188.26
(b) Concrete Flooring Services	1,838.37	1474.51	3,269.15
Gross Value of Sales ahd Services	3,045.88	3213.05	6,457.41
Less: Inter Segment Transfers	-	9.07	20.54
Income from Operations	**3,045.88**	**3203.98**	**6,436.87**
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)			
(a) Steel wool and Steel Fiber	110.72	51.83	165.14
(b) Concrete Flooring Services	79.42	341.93	536.96
Total Profit before Tax	190.14	393.76	702.10
Less: Finance Cost	(69.07)	(34.74)	(145.71)
ii. Other unallocable expenditure net off unallocable income	41.05	13.30	40.90
Total Profit Before Tax	162.12	372.32	597.29
3. Capital Employed (Segment assets – Segment Liabilities)			
Segment Assets			
(a) Steel wool and Steel Fiber	4,433.39	2,939.23	4,221.09
(b) Concrete Flooring Services	2,092.35	1,515.08	1,808.15
Total	6,525.74	4,454.31	6,029.24
Segment Liabilities			
(a) Steel wool and Steel Fiber	1435.10	1553.89	1,262.79
(b) Concrete Flooring Services	1667.27	1120.05	1,378.74
Total	3,102.37	2,673.94	2,641.53

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Samit Surendra Singhai
Managing Director and Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553

Statement of Consolidated Balance sheet as on September 30, 2026

(Rs. In Lakhs)

Particulars	As on 30th September, 2026 (Unaudited)	As on 31st March, 2026 (Audited)
EQUITY AND LIABILITIES		
Shareholder's funds		
(a) Share capital	1,039.52	1,039.52
(b) Reserves and surplus	2,784.20	2,664.98
	3,823.72	**3,704.50**
(c) Minority Interest	(400.28)	(316.79)
Non-current liabilities		
(a) Long-term borrowings	451.54	238.64
(b) Other Non-current liabilities		108.17
(c) Long-term provisions	92.85	-
	544.39	**346.81**
Current liabilities		
(a) Short-term borrowings	1,784.09	1,159.11
(b)Trade Payable		
[i] Dues of Micro & Small Enterprise	121.15	286.94
[ii] Dues to Other	389.88	514.81
(c) Other current liabilities	248.81	189.44
(d) Short-term provisions	10.27	134.51
	2,554.21	**2,284.81**
TOTAL EQUITY AND LIABILITIES	**6,522.04**	**6,019.33**
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	1,092.56	967.07
(ii) Intangible assets	0.10	0.10
(iii) Capital work-in-progress	1,876.26	1,258.51
(iv) Intangible asset under Development	0.25	
(v) Goodwill on Consolidation	59.12	59.12
	3,028.29	**2,284.80**
(b) Deferred tax assets (net)	73.09	101.06
(c) Long-term loans and advances	124.81	227.67
(d) Other non-current assets	52.11	40.61
	250.01	**369.34**
Current assets		
(a) Inventories	1,148.74	1,001.23
(b) Trade receivables	911.01	967.16
(c) Cash and cash equivalents	25.07	683.98
(d) Short-term loans and advances	896.15	582.64
(e) Other current assets	262.77	130.18
	3,243.74	**3,365.19**
TOTAL ASSETS	**6,522.04**	**6,019.33**

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

Place : Amravati

Date : 3/11/2026

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Samit Surendra Singhai
Managing Director and
Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553

Statement of Consolidated Profit & Loss Account for the half year ended September 30, 2026

(Rs. In Lakhs) except Earning per Share

	Particulars	For half year ended on			For year ended on 31st March, 2026
		30th Sep, 2026	31st March, 2026	30th Sep, 2025	
		(Unaudited)	Refer Note 4	Refer Note 4	(Audited)
A	**CONTINUING OPERATIONS**				
	INCOME				
1	Revenue from operations	3,045.88	3,232.88	3203.98	6,436.86
2	Other income	102.30	69.04	24.69	93.73
3	**Total Income (1 + 2)**	**3,148.18**	**3,301.92**	**3,228.67**	**6,530.59**
4	**EXPENSES**				
	(a) Cost of material consumed	1,221.60	1,376.00	1316.07	2,692.07
	(b) Purchase of Stock in Trade	82.92	197.59	217.26	414.85
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(6.19)	(124.07)	74.11	(49.96)
	(d) Direct Site Expenses	786.48	688.47	460.04	1,148.51
	(e) Employee benefits expense	412.23	401.46	338.90	740.36
	(f) Finance costs	69.07	81.29	64.42	145.71
	(g) Depreciation and amortisation expense	85.10	77.54	78.67	156.21
	(h) Other expenses	334.84	378.68	306.88	685.56
	Total expenses	**2,986.05**	**3,076.96**	**2,856.35**	**5,933.31**
5	**Profit / (Loss) before extraordinary items and tax (3 - 4)**	**162.13**	**224.96**	**372.32**	**597.28**
6	Extraordinary items			-	-
7	**Profit / (Loss) before tax (5+6)**	**162.13**	**224.96**	**372.32**	**597.28**
8	**Tax expense:**				
	(a) Current tax expense for current year	14.50	108.30	144.62	252.92
	(b) Short/Excess provision of Tax	-	(1.34)	0.77	(0.57)
	(c) Deferred tax	27.95	(31.51)	(19.95)	(51.46)
		42.45	**75.45**	**125.44**	**200.89**
9	**Profit / (Loss) for the Year (9 - 10)**	**119.68**	**149.51**	**246.88**	**396.39**
	Profit of the period attributable to				
	(a) Owners of the parent	119.23	147.53	242.91	390.44
	(b) Minority interest	0.45	1.98	3.97	5.95
10	**Earnings per share (of Rs.10 each):**				
	Basic	1.15	1.73	3.18	4.84
	Diluted	1.15	1.73	3.18	4.84

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

Place : Amravati

Date : 3/11/2026

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Samit Surendra Singhai
Managing Director and
Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553
Consolidated Cash Flow Statement for the half year ended September 30, 2026

(Rs. In Lakhs)

	Particulars	For Half Year Ended on 30th September, 2026	For Half Year Ended 30th September, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**	**(Unaudited)**	**(Refer Note 4)**
	Net Profit Before Tax	**162.13**	**372.32**
	Adjustments for:		
	Depreciation	85.10	78.67
	Subsidy Received	(60.41)	(9.60)
	Unbilled Revenue	(473.56)	(253.62)
	Forex Currency Transaction Gain/Loss	(0.20)	(0.02)
	Interest & Finance Charges	69.07	64.42
	Amount written off	-	-
	Interest Income	(26.47)	(13.17)
	Allowance for bad debts	14.83	-
	Account written back	(9.23)	-
	Provision for Gratuity	(17.02)	11.35
	Total	**(417.88)**	**(121.97)**
	Operating Profit before Working Capital Changes	**(255.75)**	**250.36**
	Adjustments for:		
	Decrease/(Increase) in Trade & Receivables	41.52	(551.64)
	Decrease/(Increase) in Inventories	(147.51)	23.05
	Decrease/(Increase) in Other Non Current Assets	(11.50)	(15.39)
	Increase/(Decrease) in Retension Money Payable	-	6.91
	Increase/(Decrease) in Payables	(281.49)	345.42
	Increase/(Decrease) in Provisions	-	-
	Decrease/(Increase) in Loans and advances	218.75	161.96
	Increase/(Decrease) in Other current liabilities	41.99	172.56
	Decrease/(Increase) in Other current asset	(66.26)	(24.56)
	Cash generated from operations	**(460.25)**	**368.66**
	Income Tax paid	(174.25)	(43.84)
	Net Cash flow from Operating activities	**(634.50)**	**324.82**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets (Including Capital Advances)	(708.53)	(599.24)
	Increase in Intangible Assets under development	(0.25)	
	Subsidy Received	1.70	9.60
	Redemption of Fixed Deposite	(29.12)	7.86
	Loan Received	-	-
	Interest Income	4.77	13.20
	Net Cash Inflow/(Outflow) in Investing activities	(731.43)	**(568.58)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of Borrowings (Net)	(237.88)	
	Proceeds from Borrowings (Net)	1,075.76	113.17
	Premium on issue of shares	-	-
	Proceeds from Issue of Shares	-	-
	Issue exp. Paid	-	-
	Minority Interest	(61.80)	(59.62)
	Interest paid	(69.06)	(64.42)
	Net Cash Inflow/(Outflow) in financing activities	**707.02**	**(10.87)**
	Net increase in Cash & Cash Equivalents (A+B+C)	**(658.91)**	**(254.63)**
	Cash and Cash equivalents at begenning of the Year	**683.98**	**273.71**
	Cash and Cash equivalents as at End of the year	**25.07**	**19.08**

For and on behalf of the Board of Directors,
of Kasturi Metal Composite Limited

Place : Amravati

Date : 3/11/2026

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Samit Surendra Singhai
Managing Director and Chairman
DIN:00907782

KASTURI METAL COMPOSITE LTD.
(Formerly Known As Kasturi Metal Composite Pvt. Ltd.)
CIN : L65465MH2005PLC157553

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026.

Notes to Consolidated Financial Results

1. The above consolidated financial results have been prepared in accordance with Accounting Standards (AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
2. The above Financial Results for the six months period ended 30th September 2026 were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on November 3rd, 2026.
3. The Earning per share has been computed in accordance with the Accounting standard on Earnings Per Share (AS 20) EPS for the six months period ended September 30, 2026, September 30, 2025 are not annualised.
4. The figures for the half year ended September 2025 are audited figures. The figures for the half year ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and audited figures for the half year ended September, 2025.
5. The Group is primarily engaged in the following reportable segments:
   Manufacturing of Steel Wool Fiber
   Providing Flooring Services

   Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment. Segment assets and segment liabilities include items directly attributable to the segment as well as those that can be allocated on a reasonable basis.
   The accounting policies adopted for segment reporting are consistent with those used in the preparation of the consolidated financial statements.
   Inter-segment revenue, if any, is accounted for at arm's length prices and eliminated on consolidation.
   Segment wise Revenue, Segment wise Results and Capital Employed have been disclosed along with this Statement of Audited Consolidated financial results.
6. Previous year/period's figure have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

KASTURI METAL COMPOSITE LTD. MIDC AMRAVATI

Annexure – B

Information as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~re- appointment, resignation, removal, death or otherwise~~	Dr. CA Snehal Madhur Zanwar has been appointed as Chief Financial Officer of the company w.e.f November 04, 2026, due to resignation of the previous Chief Financial Officer.
2.	date of appointment/~~re-appointment/cessation (as applicable)~~ & term of appointment~~/re-appointment;~~	November 04, 2026 Term: Not Applicable
3.	Brief Profile (in case of appointment)	Dr. CA Snehal Zanwar brings a distinguished combination of professional expertise as a Chartered Accountant and advanced academic credentials with a Ph.D. in Commerce. With extensive knowledge of taxation, auditing, financial management and strategic financial planning, she possesses the expertise to oversee the Company's financial operations, strengthen internal financial controls and ensure regulatory and statutory compliance. Her strong analytical capabilities and understanding of the Indian corporate and regulatory environment enable her to contribute effectively to financial decision-making, risk management, resource optimisation and the Company's long-term financial sustainability. Her blend of academic excellence and professional experience positions her to provide strategic financial leadership in the capacity of Chief Financial Officer.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

Annexure-C

Information as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular

Sr. No.	Particulars	Details
1.	Name of the Proposed entity, date & country of incorporation, etc.	Name: Durafloor MENA LLC (or such other name as may be approved by the Mainland Zone Authority). Date of incorporation: Not yet incorporated. It will be incorporated after the Mainland Zone Authority's approval. Country: Mainland Dubai, United Arab Emirates. Form: Limited Liability Company Capital: Authorised and paid-up share capital of AED 10,00,000, divided into 1,00,000 shares of AED 10 each. Timeline: The incorporation of the entity is expected to be completed within 90 to 120 days.
2.	Name of holding company of the incorporated company and relation with the listed entity	The holding company of the proposed entity will be Kasturi Metal Composite Limited (the listed entity itself). As the listed entity will hold 51% of the share capital, the proposed entity will become a subsidiary of the listed entity upon incorporation.
3.	Industry to which the proposed entity being incorporated belongs	The proposed entity belongs to the concrete flooring and polishing services industry, specifically catering to the industrial and warehouse construction segment.
4.	Brief background about the entity incorporated in terms of products / line of business;	The proposed entity is being incorporated to carry on the business of design and execution of concrete flooring and polishing services for industrial and warehouse customers in the UAE and other GCC countries. As a proposed entity, it has no operating history or turnover.
5.	Brief details of any governmental or regulatory approvals required for the incorporation	No specific governmental or regulatory approval is required in India for the proposed incorporation, save and except such approvals as may be required from the competent authorities in Mainland Dubai, United Arab Emirates for incorporation of the subsidiary. However, the Company shall comply with the Foreign Exchange Management (Overseas Investment) Rules/Regulations, 2022, the proposed investment being permissible under the automatic route thereunder.
6.	Nature of consideration - whether cash consideration or share swap and details of the same;	Cash consideration. The Company will subscribe to the shares of the subsidiary by remitting funds through the Authorised Dealer Bank. There is no share swap.
7.	Cost of subscription / price at which the shares are subscribed;	The shares will be subscribed at a face value of AED 10 per share. The total cost for 51,000 shares is AED 5,10,000, which is equivalent to approximately ₹1.32 crore, assuming an exchange rate of ₹26 per AED.
8.	Percentage of shareholding / control by the listed entity and / or number of shares allotted	The Company will hold a 51% controlling stake in the proposed subsidiary, which is 51,000 shares of AED 10 each.