KUNDAN

CIN - L36100MH2010PLC206541

Date: 28th May, 2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra - Kurla Complex,
Bandra (East), Mumbai-400 051.

Script Code- KEL

Sub: Outcome of Board Meeting held on 28th May, 2026.

Ref. Intimation under Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

Dear Sir/Madam,

Pursuant to the provisions of Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), this is to inform you that the Board of Directors of the Company at their meeting duly held today i.e. Thursday, 28th May, 2026 at the registered office of the company, have, inter alia, Approved and adopted:

1. The Audited Standalone Financial Results for the half and year ended 31st March, 2026, along with the statement of Assets & Liabilities and Cash Flow Statement for Financial Year ended 31st March, 2026; issued by the statutory auditor of the Company;

2. Independent Auditors' Report on Standalone Financial Results for the half and year ended 31st March, 2026, duly issued by the statutory auditor of the Company; and

3. Declaration that the report of Auditor is with unmodified opinion with respect to Audited Financial Results for the half and year ended 31st March, 2026.

In view of the above, please find enclosed herewith the following:

1. Audited Standalone Financial Results for half and year ended 31st March, 2026, along with the Independent Auditors' Report on Standalone Financial Results for the half and year ended 31st March, 2026.

2. Declaration of unmodified opinion for the Audited Financial Results for the half and year ended 31st March, 2026.

A copy of the said results along with the Auditors' Report will be made available on the website of the Company i.e. https://kundanedifice.com/.

Further, please note that the trading Window for trading/ dealing in securities of the Company, which is closed till 30th May, 2026, i.e., after 48 hours of declaration of the Audited financial results of the Company for the half and year ended 31st March, 2026.

The Meeting commenced at 3:30 P.M. and concluded at 4: 10 P.M.

You are requested to take the same on your record and acknowledge the receipt.

Thanking You,

Yours faithfully,
For Kundan Edifice Limited

Divyansh Mukesh Gupta

Digitally signed by Divyansh Mukesh Gupta
Date: 2026.05.28 16:13:02 +05'30'

Divyansh Mukesh Gupta
Managing Director
(DIN: 06846463)

Encl: As above

Kundan Edifice Limited

[CIN: L36100MH2010PLC206541]

A-201, 2nd Floor , Prime Trade Centre, Above Model Co-Op Bank ,Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

Statement of Assets & Liabilities As at March 31, 2026

(₹ In Lakhs)

Sr. No.	Particulars	As at March 31,2026 AUDITED	As at March 31,2025 AUDITED
I	**EQUITY AND LIABILITIES**		
1	**Shareholders Funds**		
	Share Capital	1,027.20	1,027.20
	Reserves & Surplus	3,771.74	3,007.54
		4,798.94	**4,034.74**
2	**Non Current Liabilities**		
	Long Term Borrowings	741.38	760.29
	Deferred Tax Liability (Net)	56.04	30.85
	Long Term Provisions	38.46	49.00
		835.88	**840.13**
3	**Current Liabilities**		
	Short Term Borrowings	2,763.59	2,069.95
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small	98.83	114.01
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,176.95	749.03
	Other Current Liabilities	180.07	93.54
	Short Term Provisions	130.48	208.40
		4,349.91	**3,234.94**
	TOTAL	**9,984.74**	**8,109.81**
II	**ASSETS**		
1	**Non Current Assets**		
	Property Plant & Equipments & Intangible Assets		
	(i) Property Plant & Equipments	2,352.02	2,188.94
	(ii) Intangible Assets	11.54	6.05
	(iii) Capital Work-in-Progress	276.77	147.98
	(iv) Intangible Assets Under Development	136.76	124.21
	Non current Investment	0.01	0.01
	Long Term Loans & Advances	135.76	132.36
		2,912.85	**2,599.55**
2	**Current Assets**		
	Inventories	3,994.01	2,999.26
	Trade Receivables	1,404.11	887.13
	Cash and Cash Equivalents	477.83	449.24
	Short Term Loans & Advances	947.52	1,038.13
	Other Current Assets	248.41	136.49
		7,071.88	**5,510.26**
	TOTAL	**9,984.74**	**8,109.81**

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

For Kundan Edifice Limited

Divyansh Mukesh Gupta

Digitally signed by Divyansh Mukesh Gupta
Date: 2026.05.28 16:14:49 +05'30'

Divyansh Mukesh Gupta
Director
DIN:06846463

Place: Mumbai
Date: 28th May, 2026

Kundan Edifice Limited

[CIN: L36100MH2010PLC206541]

A-201, 2nd Floor , Prime Trade Centre, Above Model Co-Op Bank ,Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

Statement of Financial Results For Year Ended March 31, 2026

(₹ In Lakhs)

Particulars	Half Year Ended			Year Ended	
	March 31, 2026	Sept 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
I Revenue from Operations	5,051.33	5,463.22	5,031.17	10,514.55	9,819.71
II Other Income	3.89	26.94	25.91	30.83	45.68
III Total Income	**5,055.22**	**5,490.16**	**5,057.08**	**10,545.38**	**9,865.39**
IV EXPENSES					
Cost of Material Consumed	3,355.00	3,735.33	3136.66	7,090.33	6,905.44
Changes in Inventories of Finished, work in progress	(360.68)	(560.54)	(198.64)	(921.22)	(1,024.63)
Employee Benefit Expenses	530.30	485.63	523.13	1,015.93	1,000.46
Finance Costs	206.91	202.46	180.86	409.37	303.50
Depreciation and Amortisation Expense	72.38	148.58	120.86	220.96	221.05
Other Expenses	814.68	876.37	775.82	1,691.06	1,406.36
Total Expenses (IV)	**4,618.60**	**4,887.83**	**4,538.69**	**9,506.43**	**8,812.17**
V Profit before Exceptional & Extraordinary Items	**436.62**	**602.33**	**518.39**	**1,038.95**	**1,053.22**
VI Add/(Less): Exceptional & Extraordinary Items					
VII Profit before tax	**436.62**	**602.33**	**518.39**	**1,038.95**	**1,053.22**
VIII Tax expense :					
(i) Current tax	84.85	151.59	100.60	236.44	254.66
(ii) Deferred tax	25.83	(0.64)	2.43	25.19	22.97
Total Tax Expense (VIII)	**110.67**	**150.96**	**103.04**	**261.63**	**277.63**
IX Profit/Loss for the period	**325.95**	**451.37**	**415.35**	**777.32**	**775.59**
X Add/(Less): Minority Interest					-
XI Profit/Loss for the period	**325.95**	**451.37**	**415.35**	**777.32**	**775.59**
XII Earnings Per Equity Share (Face Value Rs. 10/- per Share) (i) Basic and Diluted (Rs.) (*) EPS is not annualised for the half year ended March 31, 2026, March 31, 2025 & September 30, 2025	3.17	4.39	4.04	7.57	7.55

Notes on Standalone Financial Results:

1 The above results which are published in accordance with Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations") have been approved by the Board of Directors as their respective meeting held on 28th May, 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. The above result financial result have been reviewed by Audit Committee

2 As per Ministry of Corporate Affairs Notificatin dated February 16, 2015. Companies whose securities are listed on SME Exchage as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

4 The balance appearing under the Inventories, Trade Receivables, Trade Payables Loans & Advances, Other Current Assets and Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation. Inventories are certified by Management

5 The Figures for half year ending 31 March 2026 are balancing figures between audited figures in respect of full financial year ended 31 March 2026 and the Unaudited year to date figures upto half year ended 30 September 2025.

6 As informed to us there were no investor complaints received during the period under review.

7 As the company collectively operates only in one business Segment, i.e. Manufacturing of LED Lights

8 There were no exceptional and Extra-Ordinary items for the reporting period.

9 These result will be filed with NSE Limited

10. The Company has filed a civil suit against Kundan Industries Limited to enforce its rights under the MOU dated 30.11.2024 for recovery of an advance of ₹6 Crores paid towards the purchase of land. The matter is currently pending before the Court and a status quo order has been granted by the Court, restraining Kundan Industries Limited from dealing with the property in any manner which may prejudice the interests of the Company. The matter is in hearing.

11. The Company has proposed to change its name from Kundan Edifice Limited to Visdem Technosys Limited, which was approved by the Board of Directors on 13 April 2026 and subsequently approved by the shareholders in the EGM held on 13 May 2026. The proposed name has also been reserved with the ROC

For Kundan Edifice Limited

Divyansh Mukesh Gupta

Digitally signed by Divyansh Mukesh Gupta
Date: 2026.05.28 16:16:21 +05'30'

Divyansh Mukesh Gupta
Director
DIN:06846463

Place: Mumbai
Date: 28th May, 2026

Kundan Edifice Limited

[CIN: L36100MH2010PLC206541]

A-201, 2nd Floor , Prime Trade Centre, Above Model Co-Op Bank ,Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

Cash Flow Statement for the period ended March 31st, 2026

(₹ In Lakhs)

Particulars	Year ended March 31, 2026 AUDITED	Year ended March 31, 2025 AUDITED
Cash Flow From Operating Activities:		
Net Profit Before Tax	1,038.95	1,053.22
Adjustments for:		
Depreciation & Amortisation Expense	220.96	221.05
Finance Cost	409.37	303.50
Interest income	(28.37)	(8.97)
Foreign Exchange Gain and Loss	7.94	(35.52)
Sundry Balance written off	-	(1.19)
Operating Profit Before Working Capital Changes	**1,648.86**	**1,532.08**
Adjusted for Changes in Working Capital		
Increase / (Decrease) in Other Current Liablities	73.41	21.54
(Increase) / Decrease in Long Term Loans & Advances	(3.40)	(70.99)
(Increase) / Decrease in Inventories	(994.75)	(707.11)
(Increase) / Decrease in Short Term Loans & Advances	90.61	(391.59)
(Increase) / Decrease in Trade Receivables	(516.97)	(59.99)
Increase / (Decrease) in Trade Payable	404.80	398.02
Increase / (Decrease) in Long Term Provisions	(10.53)	3.99
Increase / (Decrease) in Short Term Provisions	(77.93)	97.01
(Increase) / Decrease in Other Current Assets	(111.92)	(50.80)
Cash Generated From Operations	**502.17**	**772.17**
Net Income Tax Paid (Net of Refunds received)	(236.44)	(254.66)
Net Cash Flow from/(used in) Operating Activities:	**265.73**	**517.51**
Cash Flow From Investing Activities:		
Acquisition of Property, Plant & Equipments and Intangible Assets	(530.86)	(1,212.87)
Interest Income	28.37	8.97
Bank Deposits (Placed)/Matured	(125.73)	(258.23)
Net Cash Flow from/(used in) Investing Activities:	**(628.22)**	**(1,462.13)**
Cash Flow from Financing Activities:		
Proceeds from Borrowings (Net)	674.73	1,021.95
Interest Expenses	(409.37)	(303.50)
Net Cash Flow from/(used in) Financing Activities:	**265.36**	**718.45**
Net Increase/(Decrease) in Cash & Cash Equivalents	(97.14)	(226.17)
Cash & Cash Equivalents as at Beginning of the Year	119.71	345.89
Cash & Cash Equivalents as at End of the Year	**22.58**	**119.71**

Cash & Cash Equivalents at the end of the year consists of Cash on Hand and Balances with Banks are as follows:

Particulars	As at March 31,2026	As at March 31,2025
Cash on Hand	16.51	9.50
Balance With Banks	6.07	110.21
	22.58	**119.71**

Notes :

(i) Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current period presentation

(ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Statements of Cash Flows.

For Kundan Edifice Limited

Divyansh Mukesh Gupta

Digitally signed by Divyansh Mukesh Gupta
Date: 2026.05.28 16:17:27 +05'30'

Divyansh Mukesh Gupta
Director
DIN:06846463

Place: Mumbai
Date: 28th May, 2026

VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

701, Lakschandi Height,
Gokuldham, Goregoan (East)
Mumbai – 400063 (Maharashtra)
Phone: 0294-2414213/2413482
(M) 9950835928/ 8879520877
Mail: valawatpriyansh1@gmail.com

Independent Auditor's Report on the Annual Financial Results of Kundan Edifice Limited for half year and year ended 31st March, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

To,
The Board of Directors of
Kundan Edifice Limited

Report on the Audit of the Annual Financial Statements

Opinion

We have audited the accompanying Financial Results of **Kundan Edifice Limited**('the Company') for the half year and year ended 31st March, 2026 ("Annual financial results "), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us the statement:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the companies act 2013, and other accounting principles generally accepted in India, of the net profit and other financial information for the half and year ended 31st March, 2026.

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

701, Lakschandi Height,
Gokuldham, Goregoan (East)
Mumbai – 400063 (Maharashtra)
Phone: 0294-2414213/2413482
(M) 9950835928/ 8879520877
Mail: valawatpriyansh1@gmail.com

Managements and Board of Directors' responsibilities for the Annual financial Results

These annual financial results for the half year and year ended 31st March, 2026 have been prepared on the basis of annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in applicable accounting standards prescribed 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial Results, the respective management and Board of Directors is 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 the 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of the Annual financial results

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 these annual financial results.

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

- Identify and assess the risks of material misstatement of the annual 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.

VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

701, Lakschandi Height,
Gokuldham, Goregoan (East)
Mumbai – 400063 (Maharashtra)
Phone: 0294-2414213/2413482
(M) 9950835928/ 8879520877
Mail: valawatpriyansh1@gmail.com

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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 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 financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company. We remain solely responsible for our audit opinion.

- Materiality is the magnitude of misstatement in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the financial statements.

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.

VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

701, Lakschandi Height,
Gokuldham, Goregoan (East)
Mumbai – 400063 (Maharashtra)
Phone: 0294-2414213/2413482
(M) 9950835928/ 8879520877
Mail: valawatpriyansh1@gmail.com

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

a. The annual financial results for the half year ended 31st March, 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the audited year to date figures up to the first half year of the current financial year, which were subject to audit by us for the special purpose.

For Valawat & Associates
Chartered Accountants
Firm Registration No.003623C

VALAWAT & ASSOCIATES * Chartered Accountants * MUMBAI

Priyansh Valawat
Partner
Membership No.: 434660
UDIN: 26434660KAMPVI4824
Place: Mumbai
Date: 28th May, 2026

KUNDAN

CIN - L36100MH2010PLC206541

Date: 28th May, 2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra - Kurla Complex,
Bandra (East), Mumbai-400 051.

Scrip ID: KEL

Sub: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Dear Sir/Madam,

We, Kundan Edifice Limited having its registered office at A - 201, 2nd Floor, Prime Trade Centre, Above Model Co-Op Bank, Sativali, Vasai (East), Palghar – 401208, do hereby declare and confirm that the Audit report issued by Valawat & Associates, Chartered Accountants (Firm Registration No. 003623C), Statutory Auditors of the Company on the Annual Audited Financial Results for the Financial year ended 31st March, 2026 is with unmodified opinion.

This declaration is being made pursuant to the regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide Circular no.CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on record.

Thanking You,

Yours faithfully,

For Kundan Edifice Limited

Divyansh Mukesh Gupta
Digitally signed by Divyansh Mukesh Gupta
Date: 2026.05.28 16:13:42 +05'30'

Divyansh Mukesh Gupta
Managing Director
(DIN: 06846463)
Encl: As above