KALIND
LIMITED

Date: 19th November, 2025

To,

The Manager,

Department of Corporate Services,

Bombay Stock Exchange Limited

P. J. Tower, Dalal Street,

Mumbai – 400 001.

SUB: Submission of Complete Financial Results for the Quarter and Half Year Ended September 30, 2025 under Regulation 33 of SEBI (LODR) Regulations, 2015

Ref: Reg. 30 read with Reg. 33 of SEBI (LODR) Regulation, 2015; BSE Scrip ID: 526935

Dear Sir/Madam,

This is with reference to your communication regarding the submission of complete financial results for the quarter and half year ended September 30, 2025, under Regulation 33 of SEBI (LODR) Regulations, 2015.

Upon review of our earlier submission, it was noted that certain components of the financial results were not successfully uploaded due to an inadvertent filing lapse during the submission process. In order to ensure full regulatory compliance, the Company has now thoroughly verified the documents and is submitting the complete set of financial results in PDF format, including:

a) Standalone Financial Results (Quarterly and Half-Yearly) along with Cash Flow Statement in PDF.
b) Consolidated Financial Results (Quarterly and Half-Yearly) along with Cash Flow Statement in PDF.
c) Limited Review Reports in PDF format.

KALIND
LIMITED

We confirm that the present submission is complete in all respects and supersedes the earlier filing and request you to kindly take this complete submission on your record.

We further confirm that the corresponding XBRL files are being processed based on the uploaded PDF financial results as required under Regulation 33.

The aforementioned information is also being made available on the Company's website at www.kalindlimited.com.

Thanking You.
Yours Sincerely,

For Kalind Limited
(Formerly known as Arunis Abode Limited)





Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

+91 93275 86318
cs@kalindlimited.com
www.kalindlimited.com

KALIND LIMITED
(FORMERLY KNOWN AS ARUNIS ABODE LIMITED)

GST NO.: **24AAACM7410R1Z9**
CIN NO.: **L77309GJ1994PLC021759**

Fourth Floor, Office No. 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat, Gujarat, India 395009.

B.R. Pancholi & Co.
CHARTERED ACCOUNTANTS
CA Bupendera Pancholi
CA Pranav Pancholi
CA Rutu Patel

Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of Kalind Limited (formerly known as Arunis Abode Limited) for the quarter and half year ended 30-September-2025 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Kalind Limited (formerly known as Arunis Abode Limited)

1. We have reviewed the accompanying Unaudited Consolidated Financial Results of **Kalind Limited (formerly known as Arunis Abode Limited)** ("the Company"), for the quarter and half year ended 30-September-2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 the Company's personnel 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.

Basis for Qualified Conclusion

4. The Company is primarily engaged in providing heavy machinery, including earth-moving equipment, to customers along with operator and fuel. During the year, the Company has also hired certain machinery from third parties. The management has not provided a proper reconciliation or correlation between (a) machinery taken on hire from third parties and (b) the machinery deployed for execution of customer contracts, including the related hire income and hire charges.

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Cell : +91 98255 52477, +91-98795 65480 Email : brp1962@yahoo.co.in, brpandco2013@gmail.com

In the absence of such information, we were unable to verify the accuracy, completeness, and allocation of hire income, hire charges, and related expenses recognized during the year. Consequently, we are unable to determine and quantify whether any adjustments are necessary to the accompanying financial statements in respect of these items.

Qualified Conclusion

5. Based on our review conducted as stated in paragraph 3 above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. R. Pancholi & Co.
Chartered Accountants
FRN: 107285W



CA. Bhupendra Pancholi
Partner
Membership No. 041254
UDIN: 25041254BMNTKS9767

Place: Vadodara
Date: 14-November-2025

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirement s} Regulations, 2015, as amended

Review Report to
The Board of Directors
Kalind Limited
(Formerly known as Arunis Abode Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kalind Limited (Formerly known as Arunis Abode Limited)**, (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended September 30 , 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 20 13 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the listing Regulations. The Statement has been approved by the Holding 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 Statement is free of material misstatement. 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I.

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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

   - One subsidiary, whose unaudited interim financial results and other unaudited financial information reflect total assets of Rs. 5,037.60 lakhs as at 30th September, 2025 and total revenues of Rs. 409.82 lakhs and Rs. 811.95 lakhs , total net profit after tax of Rs 105.57 thousands and Rs 222.63 lakhs, total comprehensive income of Rs 105.57 thousands and Rs 222.63 lakhs for the quarter ended 30th September, 2025 and for the period from 1st April, 2025 to 30th September, 2025 respectively and net cash outflows of Rs.138.41 lakhs for the period from 1st April, 2025 to 30th September, 2025.

The unaudited interim financial results and other unaudited financial information of the subsidiary have not been reviewed by their auditors and have been approved and furnished to us, and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiary is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

Annexure I - List of entities included in the Audit Report

Subsidiary:

1. Prasad Earth Movers Private Limited

For JMMK & Co.
Chartered Accountants
ICAI Firm Registration No.: 120459W

Jitendra Doshi
Partner
Membership No.: 151274

Place: Mumbai
Date: 14th November, 2025
UDIN : 25151274BMJIWL1483

Kalind Limited (Formerly Known as Arunis Abode Limited)
Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India
CIN : L77309GJ1994PLC021759
Mobile No:-+91 93275 86318 Email:- cs@kalindlimited.com Website :- www.kalindlimited.com

Statement of Unaudited Consolidated Financial Results for Quarter and half year ended 30 September 2025

(Amount In Lakh)

Sr. No.	Particulars	Quarter ended			Half year eneded		For the year ended 31st March, 2025
		30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOMES						
I	Revenue from operations	1,796.69	1,359.65	0.03	3,156.34	0.03	0.01
II	Other income	24.11	55.51	10.72	79.62	21.72	51.59
III	**Total Income (I+II)**	**1,820.80**	**1,415.16**	**10.75**	**3,235.96**	**21.75**	**51.61**
	EXPENSES						
	Cost of materials consumed	1,317.05	719.60	-	2,036.65	-	-
	Change in inventory of shares	-893.27	-	-	-893.27	-	-
	Employee benefits expense	133.01	4.91	8.75	137.92	17.49	32.92
	Finance costs	0.56	1.91	2.06	2.47	4.15	6.80
	Depreciation and Amortization expense	47.94	-	4.54	47.94	9.08	13.13
	Other expenses	95.60	63.08	6.30	158.68	13.43	46.55
IV	**Total expenses (IV)**	**700.89**	**789.50**	**21.65**	**1,490.39**	**44.15**	**99.40**
V	**Profit/(loss) before exceptional items and tax (I- IV)**	**1,119.91**	**625.66**	**(10.90)**	**1,745.57**	**(22.40)**	**(47.79)**
VI	**Exceptional Items**	-	-	-	-	-	-
V	**Profit before tax (III-IV)**	**1,119.91**	**625.66**	**(10.90)**	**1,745.57**	**(22.40)**	**(47.79)**
VI	**Tax expense:**						
	Current tax	197.20	93.28	-	290.48	-	-
	Tax expense / (Excess provision of tax written-back) of earlier years	-	-	-	-	-	0.29
	Deferred tax	(0.52)	-	(2.51)	(0.52)	(5.02)	(32.84)
VII	**Profit for the period (V-VI)**	**923.22**	**532.38**	**(8.39)**	**1,455.60**	**(17.38)**	**(15.23)**
VIII	**Other Comprehensive Income**						
	(a) (i) items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to above items	-	-	-	-	-	-
							-
	(b) (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to above items	-	-	-	-	-	-
							-
IX	**Total Comprehensive Income for the year (VII-VIII)**	**923.22**	**532.38**	**(8.39)**	**1,455.60**	**(17.38)**	**(15.23)**
X	**Earnings per share (Equity shares with face value of ₹ 10 each)**						
	(1) Basic earnings per share in ₹	3.08	17.75	(0.28)	2.85	(0.58)	(0.51)
	(2) Diluted earnings per share in ₹	3.08	17.75	(0.28)	2.85	(0.58)	(0.51)

KALIND LIMITED

For Kalind Limited
(Formerly Known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN 09842741

Place: Surat
Date :14.11.2025

Kalind Limited (Formerly Known as Arunis Abode Limited)

Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India

CIN : L77309GJ1994PLC021759

Mobile No:-+91 93275 86318 Email:- cs@kalindlimited.com Website :- www.kalindlimited.com

Consolidate Statement of Assets and Liabilities as at 30 September 2025

(Amount in Lakh)

Particulars	Consolidated	
	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1718.93	0.03
Goodwill	4,738.56	0.63
(b) Investment Property	-	-
(c) Financial Assets		
Investments	0.24	6.48
Long Term Loans and advances	3020.08	0.00
(d) Income-Tax Assets (Net)	0.00	5.06
(e) Deferred tax Assets (Net)	40.60	0.05
	9,518.42	**12.25**
Current assets		
(a) Financial Assets		
(i) Inventories	893.27	-
(ii) Trade receivables	3929.02	-
(iii) Cash and cash equivalent	56.61	2.78
(iv) Other Bank Balance	0.00	0.10
(v) Other Financial Assets	609.65	624.07
(b) Other current assets	58.91	1.13
	5,547.47	**628.08**
Assets held for sale	-	**76.74**
Total Assets	**15,065.88**	**717.07**
EQUITY AND LIABILITIES		
(I) EQUITY		
(a) Equity Share capital	5100.00	300.00
(b) Other Equity	7278.16	332.14
	12,378.16	**632.14**
(II) LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
Borrowings	5.60	-
(b) Deferred tax liabilities (Net)	-	-
	5.60	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	79.50
(ii) Trade payables		
- Dues of Micro, Small and Medium enterprises		
- Other dues	2052.04	3.76
(iii) Other financial liabilities	231.64	1.13
(b) Other current liabilities	395.89	0.55
(c) Current tax liabilities (Net)	2.56	-
	2,682.13	**84.93**
Total Equity and Liabilities	**15,065.88**	**717.07**

KALIND LIMITED

For Kalind Limited
(Formerly Known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN 09842741

Place: Surat
Date :14.11.2025

Kalind Limited (Formerly Known as Arunis Abode Limited)

Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India
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Consolidated Statement of Cash Flow for the half year ended 30.09.2025

Sr. No.	Particulars	For the half year ended	
		30-09-25	30-09-24
		Unaudited	Unaudited
A	**Cash Flow From Operating Activities**		
	Profit Before Tax	1,745.57	(22.40)
	Adjustments for:		
	Depreciation and amortisation expense	47.94	9.08
	Finance cost	2.47	4.15
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	-	(0.03)
	Gain on Business Acquisitions	(14.69)	-
	Interest Income	(57.47)	(17.15)
	Dividend Income	(0.003)	-
	Rent Income	-	(4.57)
	Fair Value Gain / (reversal of fair value gain) on investment in OCD	-	-
	Operating Profit before Working Capital Changes	**1,723.81**	**(30.92)**
	Changes in working capital:		
	Securities for trade	-	-
	Inventories	(893.27)	-
	Trade Receivables	(3,929.02)	0.36
	Financial Assets	25.77	(12.09)
	Other current Assets	(4,832.61)	10.93
	Trade payables	2,048.59	(5.73)
	Financial Liabilities	230.51	-
	Other current liabilities	397.90	1.03
	Taxes Paid (net)	(289.96)	(7.99)
	Net Cash Flow from/ (used in) Operating Activities	**(5,518.29)**	**(44.41)**
B	**Cash Flow From Investing Activities :**		
	Purchase of property, plant and equipment and investment property	(1,766.84)	-
	Gain on Business Acquisitions	14.69	-
	Decrease in Asset held for sale	76.74	-
	Inter-corporate deposits given / (received back)	-	45.15
	Investment in Partneship firm	-	(0.48)
	(Increase)/Decrease Long Term Loans and Advances	(3,020.08)	-
	Interest received	57.47	3.25
	Dividend received	0.003	-
	Rent Received	-	4.57
	Net Cash Flow from/ (used in) Investing Activities	**(4,638.02)**	**52.49**
C	**Cash Flow From Financing Activities**		
	Repayment of Borrowings	(79.50)	(7.77)
	Proceeds from Rights Issue of Equity Shares	6,048.00	-
	Acquisition Reserve	4,238.59	-
	Proceeds from Borrowings	5.60	-
	Interest paid	(2.47)	(4.15)
	Net Cash Flow from/ (used in) Financing Activities	**10,210.22**	**(11.92)**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	**53.90**	**(3.84)**
	Cash and Cash Equivalents as at the beginning of the year	**2.71**	**4.66**
	Cash and Cash Equivalents as at end of the year (refer Note 9)	**56.61**	**0.82**

The accompanying notes are an integral part of the Financial Statements.

Note:
The above Cash Flow Statement has been prepared under the "indirect method" as set out in Ind AS 7 - 'Statement of Cash Flows'.

KALIND LIMITED

For Kalind Limited
(Formerly Known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN 09842741

Place: Surat
Date :14.11.2025

B. R. Pancholi & Co.
CHARTERED ACCOUNTANTS
CA Bupendera Pancholi
CA Pranav Pancholi
CA Rutu Patel

Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results of Kalind Limited (formerly known as Arunis Abode Limited) for the quarter and half year ended 30-September-2025 Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Kalind Limited (formerly known as Arunis Abode Limited)

1. We have reviewed the accompanying Unaudited Standalone Financial Results of **Kalind Limited (formerly known as Arunis Abode Limited)** ("the Company"), for the quarter and half year ended 30-September-2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 the Company's personnel 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.

Basis for Qualified Conclusion

4. The Company is primarily engaged in providing heavy machinery, including earth-moving equipment, to customers along with operator and fuel. During the year, the Company has also hired certain machinery from third parties. The management has not provided a proper reconciliation or correlation between (a) machinery taken on hire from third parties and (b) the machinery deployed for execution of customer contracts, including the related hire income and hire charges.



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In the absence of such information, we were unable to verify the accuracy, completeness, and allocation of hire income, hire charges, and related expenses recognized during the year. Consequently, we are unable to determine and quantify whether any adjustments are necessary to the accompanying financial statements in respect of these items.

Qualified Conclusion

5. Based on our review conducted as stated in paragraph 3 above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. R. Pancholi & Co.
Chartered Accountants
FRN: 107285W



CA. Bhupendra Pancholi
Partner
Membership No. 041254
UDIN: 25041254BMNTKR9065

Place: Vadodara
Date: 14-November-2025

Independent Auditor's Report on Unaudited Standalone Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
Kalind Limited
(Formerly known as Arunis Abode Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statements") of **Kalind Limited (Formerly known as Arunis Abode Limited)** ("the Company") for the quarter ended 30th September 2025 and the year to date from 1st April 2025 to 30th September 2025 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 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 principle laid down in Indian Accounting Standard 34, (Ind AS 34) "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 and 52 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 Statement is free of material misstatement. 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 Standard 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 as 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 ("Ind 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMMK & Co.
Chartered Accountants
ICAI Firm Reg. No.:- 120459W



Jitendra Doshi
Partner
Membership No. 151274
UDIN: 25151274BMJIWK8500

Place: Mumbai
Date: 14th November, 2025

Kalind Limited (Formerly Known as Arunis Abode Limited)

Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India
CIN : L77309GJ1994PLC021759
Mobile No:-+91 93275 86318 Email:- cs@kalindlimited.com Website :- www.kalindlimited.com

Statement of Unaudited Standalone Financial Results for Quarter and half year ended 30 September 2025

(Amount In Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOMES						
I	Revenue from operations	1,654.18	1,359.65	0.03	3,013.83	0.03	0.01
II	Other income	28.95	48.16	10.72	77.12	10.72	48.46
III	**Total Income (I+II)**	**1,683.14**	**1,407.81**	**10.75**	**3,090.95**	**10.75**	**48.48**
	EXPENSES						
	Cost of materials consumed	1,317.05	719.60	-	2,036.65		-
	Change in inventory of shares	(893.27)	-	-	(893.27)		-
	Employee benefits expense	132.01	4.91	8.75	136.91	8.75	32.92
	Finance costs	0.55	1.91	2.06	2.47	2.06	6.80
	Depreciation and Amortization expense	43.39	-	4.54	43.39	4.54	13.13
	Other expenses	95.30	63.00	5.99	158.30	5.99	44.85
IV	**Total expenses (IV)**	**695.03**	**789.42**	**21.34**	**1,484.45**	**21.34**	**97.70**
V	**Profit/(loss) before exceptional items and tax (I- IV)**	**988.11**	**618.39**	**(10.59)**	**1,606.50**	**(10.59)**	**(49.22)**
VI	**Exceptional Items**	-	-	-	-		-
V	**Profit before tax (III-IV)**	**988.11**	**618.39**	**(10.59)**	**1,606.50**	**(10.59)**	**(49.22)**
VI	**Tax expense:**						
	Current tax	162.72	93.28	-	256.00	-	-
	Tax expense / (Excess provision of tax written-back) of earlier years	-	-		-		0.17
	Deferred tax	-	-	(2.51)	-	(2.51)	(32.84)
	Total Tax	162.72	93.28	(2.51)	256.00	(2.51)	(32.68)
VII	**Profit for the period (V-VI)**	**825.39**	**525.11**	**(8.08)**	**1,350.50**	**(8.08)**	**(16.55)**
VIII	**Other Comprehensive Income**						
	a) i.Items that will not be reclassified to Profit and Loss account	-	-	-	-	-	-
	ii. Income tax relating to above items	-	-	-	-	-	-
	b) i. items that will be reclassified to profit or loss						
	ii. Income tax relating to above items	-	-	-	-	-	-
		-	-	-	-	-	-
IX	**Total Comprehensive Income for the year (VII-VIII)**	**825.39**	**525.11**	**(8.08)**	**1,350.50**	**(8.08)**	**(16.55)**
X	**Earnings per share (Equity shares with face value of ₹ 10 each)**						
	(1) Basic earnings per share in ₹	1.62	17.50	(0.27)	2.65	(0.27)	(0.55)
	(2) Diluted earnings per share in ₹	1.62	17.50	(0.27)	2.65	(0.27)	(0.55)

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14.11.2025. The Statutory Auditors have carried out a Limited Review for the half year ended 30.09.2025.

2. These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.

3. During the quarter ended 30.09.2025, the Holding Company invested its subsidiary, Prasad Earth Movers Private Limited.

4. Previous periods figures are re-arranged / re-grouped wherever considered necessary to confirm to the presentation of current period.

5.During the year the company had issued 4,80,00,000 shares with share value of Rs 10 and premium of Rs 2.60 per share

For Kalind Limited
(Formerly Known as Arunis Abode Limited)

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN 09842741

Place: Surat
Date :14.11.2025

Kalind Limited (Formerly Known as Arunis Abode Limited)

Registered and Corporate office :- Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat 395009, Gujarat, India

CIN : L77309GJ1994PLC021759

Mobile No:-+91 93275 86318 Email:- cs@kalindlimited.com Website :- www.kalindlimited.com

Standalone Statement of Assets and Liabilities as at 30 September 2025

(Amount in Lakh)

Particulars	30.09.2025	31.03.2025
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	941.02	0.03
(b) Investment Property	-	-
(c) Financial Assets- Investments	4,917.62	11.59
(d) Income-Tax Assets (Net)	-	4.78
(e) Deferred tax Assets (Net)	-	0.05
	5,858.64	**16.45**
Current assets		
(a) Financial Assets		
(i) Securities for trade	-	-
(i) Inventories	893.27	-
(ii) Trade receivables	2,811.64	-
(iii) Cash and cash equivalent	29.77	2.71
(iv) Other Bank Balance	-	0.10
(v) Other Financial Assets	609.65	624.07
(b) Other current assets	4.13	0.53
	4,348.46	**627.41**
Assets held for sale	**-**	**76.74**
Total Assets	**10,207.10**	**720.60**
EQUITY AND LIABILITIES		
(I) EQUITY		
(a) Share capital	5,100.00	300.00
(b) Other Equity	2,904.48	335.97
	8,004.48	**635.97**
(II) LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
Borrowings	-	-
(b) Deferred tax liabilities (Net)	-	-
	-	**-**
Current liabilities		
(a) Financial Liabilities	-	
(i) Borrowings	-	79.50
(ii) Trade payables	-	
- Dues of Micro, Small and Medium enterprises	-	
- Other dues	1,821.96	3.45
(iii) Other financial liabilities	231.64	1.13
(b) Other current liabilities	147.39	0.55
(c) Current tax liabilities (Net)	1.63	-
	2,202.63	**84.63**
Total Equity and Liabilities	**10,207.10**	**720.60**

Place: Surat
Date :14.11.2025

KALIND LIMITED

For Kalind Limited
(Formerly Known as Arunis Abode Limited)

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
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Standalone Statement of Cash Flow for the half year ended 30, September 2025

(Amount in Lakh)

Sr. No.	Particulars	Standalone	
		30.09.2025	30.09.2024
		Unaudited	Unaudited
A	**Cash Flow From Operating Activities**		
	Profit Before Tax	1,606.50	(21.72)
	Adjustments for:		
	Depreciation and amortisation expense	43.39	9.08
	Finance cost	0.55	4.15
	Gain on Financial Instruments at Fair Value through Profit and Loss (net)	-	(0.03)
	Gain on Sale Investment Property	(33.26)	-
	Gain on Business Acquisitions	(14.69)	-
	Loss on sale of Property, Plant and Equipment	-	-
	Interest Income	(29.16)	(17.15)
	Dividend Income	(0.002)	-
	Rent Income	-	(4.57)
	Operating Profit before Working Capital Changes	**1,573.33**	**(30.24)**
	Changes in working capital:		
	Inventories	(893.27)	-
	Trade Receivables	(2,811.64)	0.36
	Financial Assets	14.42	(12.09)
	Other current Assets	1.33	10.09
	Trade payables	1,818.51	(6.33)
	Financial Liabilities	230.51	-
	Other current liabilities	(107.38)	1.86
	Taxes Paid (net)	(0.15)	(7.98)
	Net Cash Flow from/ (used in) Operating Activities	**(174.34)**	**(44.33)**
B	**Cash Flow From Investing Activities :**		
	Purchase of property, plant and equipment and investment property	(984.37)	-
	Proceeds from sale of property, plant and equipment and investment property	110.00	-
	Gain on Business Acquisitions	14.69	-
	Investment in Inter-corporate Deposits	-	45.15
	Proceeds from sale of / (Purchase of) shares in other companies	(4,906.03)	-
	Interest received	29.16	3.25
	Dividend received	0.002	-
	Rent Received	-	4.57
	Net Cash Flow from/ (used in) Investing Activities	**(5,736.55)**	**52.97**
C	**Cash Flow From Financing Activities**		
	Repayment of Borrowings	(79.50)	(7.77)
	Proceeds from Rights Issue of Equity Shares (including Securities Premium)	6,048.00	-
	Dividend Paid	(30.00)	-
	Interest paid	(0.55)	(4.15)
	Net Cash Flow from/ (used in) Financing Activities	**5,937.95**	**(11.92)**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	**27.06**	**(3.28)**
	Cash and Cash Equivalents as at the beginning of the year	**2.71**	**3.81**
	Cash and Cash Equivalents as at end of the year (refer Note 9)	**29.77**	**0.53**

The accompanying notes are an integral part of the Financial Statements.

Note:
1. The above Cash Flow Statement has been prepared under the "indirect method" as set out in Ind AS 7 - 'Statement of Cash Flows'.

2. These Financial Results have been prepared in compliance with Ind AS as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder.

For Kalind Limited
(Formerly Known as Arunis Abode

KALIND LIMITED

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN 09842741

Place: Surat
Date :14.11.2025