



KUWER INDUSTRIES LIMITED

A-71-72, Sector-58, Noida-201301, Gautam Budh Nagar, (U.P.)

Tel : 91-120-2580088

E-mail : info@kuwer.com ; Website : www.kuwer.com

Date: 14th November, 2025

To

The Department of Corporate Services

BSE Limited

Phiroze, Jeejeebhoy Towers

Dalal Streets

Mumbai - 400001

**Sub: Un-audited Financial Results for Quarter and half year ended on 30.09.2025
(BSE Scrip-530421)**

Dear Sir/Madam,

In context of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The board of directors of our Company, Kuwer Industries Limited, in their meeting held on today Friday, 14th Day of November, 2025, commenced at 03.00 PM and concluded at 09.40 PM at its registered office situated at D-1004, First Floor, New Friends Colony, New Delhi-110065 of Company has approved:

Please find enclosed the following documents:

1. Un-Audited Financial results for the quarter and half year ended on 30th September, 2024.
2. Cash Flow Statement.
3. Limited Review Report.

This is for your kind information & record purpose, please do needful.

Thanking You

For Kuwer Industries Limited

Tarun Aggarwal
(Managing Director)



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2025

(Amount in Lakhs. Except EPS)

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
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(audited)
1	Income from Operations					
a	Revenue from Operations	1558.15	1407.15	1546.86	2965.29	2922.47
b	Other Income	18.91	10.49	-4.37	29.41	5.06
	Total Income from Operation	1577.06	1417.64	1542.49	2994.70	2927.53
2	Expenses					
a	Cost of materials consumed	1452.58	1275.66	1285.69	2728.24	2550.27
b	Purchase of Stock-in-trade	.00	.00	.00	.00	.00
c	Change in inventories of finished goods, work-in-progress and stock-in-trade	-241.27	142.20	25.26	-99.07	78.98
d	Employee benefit expense	29.77	30.22	29.85	59.99	59.80
e	Finance cost	56.27	69.15	62.10	125.42	124.11
f	Depreciation and amortisation expense	50.39	50.05	48.97	100.44	97.16
g	Other expenses	48.45	16.46	12.35	64.91	23.52
	Total Expenses	1396.20	1583.74	1464.22	2979.94	2933.84
3	Profit before exceptional and extraordinary items and tax (1-2)	180.86	-166.09	78.27	14.76	-6.31
4	Exceptional items	.00				.00
5	Profit before tax (3-4)	180.86	-166.09	78.27	14.76	-6.31
6	Tax expense:	.00	.00	.00	.00	.00
	Current tax	3.84	.00		3.84	.00
	MAT Credit Entitlement	.00	.00		.00	.00
	Earlier Year Tax	.00	.00		.00	.00
	Deferred tax	8.33	-4.73	-3.55	3.61	-7.10
7	Net Profit /Loss after tax (5-6)	168.69	-161.37	81.82	7.32	.79
8	Other Comprehensive income (net of tax)	.00	.00	.00	.00	.00
a)	Item that will not be reclassified to profit or loss	.00	.00	.00	.00	.00
b)	Item that will be reclassified to profit or loss	.00	.00	.00	.00	.00
	Total other comprehensive income	.00	.00	.00	.00	.00
9	Total Comprehensive Income (7+8)	168.69	-161.37	81.82	7.32	.79
10	Details of Equity Share Capital					
11	Paid-up equity share capital (face value Rs. 10/-)	90.76	90.76	90.76	90.76	90.76
	Other Equity (excluding revaluation Reserve)					
12	Earning per equity share (of Rs. 10/- each) (not annualised)					
a)	Basic (in ₹)	1.86	(1.78)	0.90	0.08	0.01
b)	Diluted (in ₹)	1.86	(1.78)	0.90	0.08	0.01

For and Behalf of the board of directors
Kuwer Industries Limited

Tarun Agarwal

Tarun Agarwal
(Joint Managing Director)

Date: 14-11-2025
Place: New Delhi



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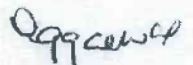
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Notes:

1. The above un-audited financial results for the quarter and half year ended on 30.09.2025 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 14.11.2025. The Statutory Auditor of the Company have carried out "Limited Review" of the result for the quarter ended on 30.09.2025.
2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
3. In accordance with Reg. 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the un-audited financial result of the Company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
4. Segment-wise reporting as defined in Ind AS-17 is not applicable, since the entire operations of the Company relates to only one segment.

For and Behalf of the board of directors
Kuwer Industries Limited

Date: 14.11.2025
Place: New Delhi


Tarun Aggarwal
(Managing Director)



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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

PARTICULARS		(Amount in Lakhs)	
		Half Year Ended (30.09.2025)	Year Ended (31.03.2025)
A	Assests	Unaudited	Audited
1	Non-current Assests		
	a) Property, plant and Equipment	1143.50	1263.40
	b) Capital work-in-progress	0.00	0.00
	c) Intangible Assets	0.00	0.00
	c) Financial assests		
	(i) Investments	0.00	0.00
	(ii) Loans	0.00	0.00
	(iii) Other financia assests	79.74	124.97
	d) Deffered assest (net)	32.53	32.54
	e) Other Loan & advances	0.00	0.00
	f) Other non-current assests	0.00	0.00
	Total Non Current Assests	1255.77	1420.91
2	Current Assests		
	a) Inventories		
	b) Financial assests	1703.96	1779.18
	(i) Investments	0.00	0.00
	(ii) Trade receivables	4464.32	3630.50
	(iii) Cash and cash equivalents	3.42	17.72
	(iv) Other Bank Balances	0.00	0.00
	(v) Loans	0.00	0.00
	(v) Other	0.00	0.00
	c) Other current assests	0.00	0.00
	Total Current Assests	316.41	158.20
	Total Assests	6488.11	5585.59
B	Equity and Liabilities	7743.88	7006.49
1	Equity		
	a) Equity share capital	907.61	907.61
	b) Other Equity	880.75	873.43
	Total Equity	1788.36	1781.04
2	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowing	0.00	0.00
	ii) Trade Paybles	1394.01	1250.01
	iii) Other financial liabilities	0.00	0.00
	b) Provisions	0.00	0.00
	c) Deferred tax liabilities (net)	30.64	25.44
	d) Other Non-current Liabilities	170.85	167.24
	Total Non-Current Liabilities	1595.50	1442.69
	Current Liabilities		
	a) financial Liabilities		
	i) borrowing	2229.22	1973.99
	ii) Trade payable	0.00	0
	a) Total Outstanding dues of micro and small enterprises	0.00	0
	b) Total outstanding dues of creditors other than micro and smaall enterprises	1194.94	841.37
	iii) Other financial liabilities	0.00	0.00
	b) Provisions	5.20	5.20
	c) Other current liabilities	930.66	962.20
	Total Current Liabilities	4360.02	3782.76
	Total Equity and Liabilities	7743.88	7006.49

Note: The above results for the quarter and half year ended 30 September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14 November, 2025. Review of the unaudited financial results for the quarter and half year ended 30 September, 2024, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

For Kuwer Industries Limited

Tarun Aggarwal
Tarun Aggarwal
(Joint Managing Director)

Date: 14-11-2025

Place: New Delhi



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CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025

Particulars	(Rs. in lakhs)	
	Half year ended 30.09.2025	year ended 31.03.2025
	Unaudited	Audited
A: Cash flow from Operating Activities		
Profit before Tax		
Adjustment For:-	14.76	34.18
Income tax expenses recognised in the statement of profit and loss	-	-
Depreciation, amortisation and impairment	-	-
Financial Cost	100.44	198.71
Net loss / (gain) on sale of property, plant and equipment	-	-
Provision for Employee benefit expenses	-	7.52
Interest income on investments	-	-
Dividend income	-	-8.84
Operating Profit / (loss) before Working Capital Changes		
Adjustment For:-	115.20	231.57
Increase/ (Decrease) in Trade receivables	-833.83	-577.38
Increase/ (Decrease) in Bank balance other than cash and cash equivalents	-	-
Increase/ (Decrease) in Loans	-	-
Increase/ (Decrease) in Other Financial Assets	45.23	50.38
Increase/ (Decrease) in Other Non-Financial Assets	-158.20	56.11
Increase/ (Decrease) in Other Financial Liabilities	75.21	89.32
Increase/ (Decrease) in Other Non-Financial Liabilities	-30.03	763.28
Increase/ (Decrease) in Trade payables	-	-
Increase/ (Decrease) in Provisions	353.57	-998.63
Cash generated from operations	5.20	4.47
Income tax paid	-427.65	-380.88
Net Cash from / (used in) operating activities	-5.35	0.22
(A)	-433.00	-380.67
B: Cash flow from Investing Activities		
Purchase of property, plant and equipment and intangible assets	-	-
Proceeds from sale of property, plant and equipment	-17.60	-108.74
Proceeds from sale of Securities	37.06	45.00
Investments in unquoted equity shares	-	-
Investments in quoted equity shares	-	-
Interest received on investments	-	-
Loans to related party (net of repayment)	-	8.84
Dividend Income	-	-
Net Cash from / (used in) investing activities	-	-
(B)	19.46	-54.90
C: Cash flow from Financing Activities		
Proceeds from borrowings		
Repayments of borrowings	399.24	387.17
Proceeds from issue of equity share capital	-	-
Finance cost paid	-	-
Interest paid	-	-
Other inflows (out flows) of cash	-	-
Net Cash from / (used in) financing activities	-	-
C	399.24	387.17
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-14.30	-48.40
Cash and cash equivalents at the beginnings of the period	17.72	66.12
Cash and cash equivalents at the end of the period	3.42	17.72

For and Behalf of the board of directors
Kuwer Industries Limited

Tarun Agarwal

Tarun Agarwal
Joint Managing Director

Date: 14.11.2025
Place: New Delhi



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Reconciliation of Net Profit as per IND AS and IGAAP is
Summarised as below

(Rs in Lakh)

S. NO.	Particulars	Quarter Ended 30.09.2025	Quarter Ended 30.09.2024
1	Net Profit / (Loss) after tax for the period as per IGAAP	7.32	0.79
2	Impact of IND AS on comprehensive Income		
3	Impact of IND AS on other comprehensive Income		
4	Total comprehensive Income for the period as per IND AS	7.32	0.79

For and Behalf of the Board of Directors
For Kuwer Industries Limited

Tarun Aggarwal
Joint Managing Director

Date: 14-11-2025

Place: New Delhi

Limited Review report

To,
The Board of Directors
Kuwer Industries Limited
D-1004, First Floor, New Friends Colony,
New Delhi- 110065

We have reviewed the accompanying statement of unaudited financial results of **Kuwer Industries Limited** for the period ended 30th September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PVSP & Co.
Chartered Accountants
FRN -008940N



Vinod Ralhan
Vinod Ralhan
Partner
M. No.091503

Place: New Delhi
Date: 14.11.2025

UDIN: 25091503BMJEQA1582