KUBER UDYOG LIMITED

Office Number 156 1st Floor Raghuleela Mega Mall Kandivali West Mumbai - 400067.
Telephone: 7506324443
Website: www.kuberudyog.com Email Id: kuberudyoglimited@gmail.com
CIN: L51909MH1982PLC371203

Date: - May 30, 2026

To,
BSE Limited
Corporate Services Department,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400 001

Subject: Outcome of Board Meeting held on Saturday, May 30, 2026.
BSE Scrip Code: 539408

Dear Sir/Madam,

With reference to the captioned subject and Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the company at their meeting held on Saturday, May 30, 2026, inter alia other matters, have considered and approved:

1. The Audited Standalone Financial Statement for quarter and year ended on March 31, 2026 along with the Auditors' Report issued by Bilimoria Mehta & Co., Chartered Accountants, Statutory Auditors of the Company in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and the same is attached herewith.

   The declaration that the Report of the Statutory Auditors is with unmodified opinion with respect to Standalone Audited Financial Results for the quarter and year ended March 31, 2026 is attached herewith.

2. The Re-appointment of M/s. Meenakshi Manish Jain & Associates, Chartered Accountant as Internal Auditor of the Company pursuant to Section 138 of the Company Act, 2013 and rules made there under for the financial year 2026-2027.

Disclosures as required under Regulation 30 of Securities and Exchange Board of India Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is given in enclosed **Annexure A.**

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The meeting commenced at 03:00 P.M. and concluded at 04:00 P.M.

Kindly take the same on your record and acknowledge.

Thanking you.

Yours faithfully,

For Kuber Udyog Limited

Chetan Dhondu Shinde
Digitally signed by Chetan Dhondu Shinde
Date: 2026.05.30 16:11:12 +05'30'

Chetan Shinde
Managing Director
DIN: 06996605

Annexure A

Appointment of M/s. Meenakshi Manish Jain & Associates, Chartered Accountants, as the Internal Auditor of the Company:

Sr. No	Particulars	Disclosures
1	Name of the Internal Auditor	M/s. Meenakshi Manish Jain & Associates
2	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3	Date of appointment / reappointment / cessation (as applicable) & term of appointment / reappointment	May 30, 2026 Appointed for conducting an internal audit of the functions and activities of the Company for the Financial Year 2026-27.
4	Brief profile	CA Meenakshi Jain, the proprietor of M/s. Meenakshi Manish Jain & Associates, is a Chartered Accountant and a commerce graduate. She has a post qualification experience of more than 5 years in the field of Corporate Audit. She has extensive experience in conducting Internal Audits for listed and other corporate entities, handling taxation matters for real estate businesses, and undertaking Tax Audits of both corporate and non-corporate entities. Her expertise also includes compliance management under the Companies Act, GST, and EPF regulations.
5	Disclosure of between directors relationships	Not Applicable

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CIN: L51909MH1982PLC371203

Date: - May 30, 2026

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited
14th Floor, P.J. Towers,
Dalal Street, Mumbai - 400 001.

Dear Sir/ Madam,

Subject: - Declaration pursuant to Regulation 33(3)(d) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2016.
BSE Scrip Code: 539408

In terms of provision of Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended by the SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no CIR/CFD/CMD/56/2016 dated May 27, 2016, we declare that the Statutory Auditors of the Company, Bilimoria Mehta & Co., Chartered Accountants, have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

The declaration is submitted for your kind information and record.

Kindly take the same on records.

Thanking You,

Yours Truly,

For Kuber Udyog Limited,

Chetan Dhondu Shinde
Digitally signed by Chetan Dhondu Shinde
Date: 2026.05.30 16:11:33 +05'30'

Chetan Shinde
Managing Director
DIN: 06996605

Independent Auditor's Report on Financial Results for the Quarter and Year Ended March 31, 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
Kuber Udyog Limited
Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Kuber Udyog Limited** ('the Company') for the quarter and year ended **31 March 2026**, 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) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

   (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and

   (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') 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 wehave fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Results

4. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or loss and other comprehensive income and other financial information of the Company in
accordance with the accounting principles generally accepted in India, including Ind AS 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 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 design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors are 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.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error andare 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 this Statement.

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

   - Identify and assess the risks of material misstatement of the Statement, 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud mayinvolve 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 on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such control.
   - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
   - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
   - Conclude on the appropriateness of the management's 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 Company's ability to continue as a going concern. 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 Statement 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 Statement, including the disclosures,and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 misstatements in the Standalone Financial Results.

10. 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.

11. 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 Matter

12. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W

BILIMORIA MEHTA & CO. FRN 101490W CHARTERED ACCOUNTANTS

Jalpesh Vora
Partner
Membership no. 106636
UDIN: 26106636QNDEPH7563

Place of Signature: Mumbai
Date: May 30, 2026

KUBER UDYOG LIMITED

BALANCE SHEET AS AT March 31, 2026

(Amount in Lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	21.09	1.04
(b) Loans	429.88	679.23
(c) Investments	23.10	21.31
	474.07	701.58
(2) Non-financial assets		
(a) Property,Plant & Equipment	0.18	-
(b) Deffered Tax Assets	10.33	-
(b) Current tax assets (Net)	4.38	4.68
(c) Other Non- Financial Assets	29.20	13.30
	44.10	17.98
Total	**518.16**	**719.56**
LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) Borrowings (Other than Debt Securities)	91.98	341.76
	91.98	341.76
(2) Non-Financial Liabilities		
(a) Other Non-Financial Liabilities	2.87	2.67
	2.87	2.67
(3) EQUITY		
(a) Equity Share Capital	343.30	343.30
(b) Other Equity	80.02	31.82
	423.32	375.12
	518.16	**719.56**

For and on behalf of the Board

KUBER UDYOG LIMITED

(Chetan Shinde)
Managing Director
DIN : 06996605

Place: Mumbai
Date : May 30, 2026

KUBER UDYOG LIMITED
CIN No. L51909MH1982PLC371203
Registered Office:Office no.156 1st floor Raghuleela Mega Mall B/H Poisar Bus Depot Kandivali West Mumbai - 400067
Statement of Standalone Audited Financial Results for the Quarter & Year Ended March 31, 2026

(Rs. In Lakhs)

	Particulars	Quarter Ended			Year ended	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	**Revenue From Operations**	92.51	17.41	10.32	149.99	42.01
2	**Other Income**	1.34	0.94	-	2.93	0.09
3	**Net Gain on fair value Changes**	6.80	0.52	-	1.79	1.37
4	**Total Revenue (1 + 2 +3)**	**100.66**	**18.87**	**10.32**	**154.71**	**43.47**
5	**Expenses**					
	Purchase	79.62	-	-	80.95	-
	Finance Cost	-	3.85	-	15.80	22.95
	Net Loss on fair value Changes	-	-	4.12	-	-
	Employee Benefits Expense	0.75	0.78	0.75	3.08	3.08
	Depreciation	0.01	0.00	-	0.01	-
	Other Expenses	6.03	4.17	8.78	16.93	13.53
	Total Expenses	**86.41**	**8.80**	**13.65**	**116.77**	**39.56**
	Profit/(Loss) Before Exceptional Item And Tax (4-5)	**14.24**	**10.08**	**(3.33)**	**37.93**	**3.91**
	Exceptional Items	-	-	-	-	-
6	**Profit/(Loss) Before Tax**	**14.24**	**10.08**	**(3.33)**	**37.93**	**3.91**
7	**Tax Expense**					
	(1) Current Tax	0.05	-	-	0.05	-
	(2) Deferred Tax	(10.33)	-	-	(10.33)	-
	(3) Earlier Year Tax	0.03	-	0.62	0.03	0.62
8	**Profit / (Loss) From Continuing Operations**	**24.50**	**10.08**	**(3.95)**	**48.19**	**3.29**
9	Profit / (Loss) From Discontinuing Operations	-	-	-	-	-
10	Tax Expense Of Discontinuing Operations	-	-	-	-	-
11	**Profit/(Loss) From Discontinuing Operations (After Tax)**	-	-	-	-	-
12	**Profit (Loss) For The Period (8+11)**	**24.50**	**10.08**	**(3.95)**	**48.19**	**3.29**
13	**Other Comprehensive Income;**					
	A (I) Items That Will Not Be Reclassified To Profit Or Loss	-	-	-	-	-
	(Ii) Income Tax Relating To Items That Will Not Be Reclassified To Profit Or Loss	-	-	-	-	-
	B (I) Items That Will Be Reclassified To Profit Or Loss	-	-	-	-	-
	(Ii) Income Tax Relating To Items That Will Be Reclassified To Profit Or Loss	-	-	-	-	-
14	**Total Comprehensive Income For The Period (14-A and 14-B) (Comprising Profit/ (Loss) And Other Comprehensive Income For The**	**24.50**	**10.08**	**(3.95)**	**48.19**	**3.29**

KUBER UDYOG LIMITED

15	Paid-up Equity Share Capital (Face value of equity shae Is Rs.10/- each)	343.30	343.30	343.30	343.30	343.30
	Other Equity				80.02	31.82
16	Earnings Per Equity Share (For Discontinued & Continuing Operations) Of Face Value Of Rs. 10 Each					-
17	(A) Basic	0.71	0.29	(0.12)	1.40	0.10
18	(B) Diluted	0.71	0.29	(0.12)	1.40	0.10

Notes:-

1 The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on May 30, 2026.

2 The figures for the quarter ended March 31, 2026 and March 31, 2025, as reported in the financial results, are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto the end of third quarter of the financial year ended March 31, 2026 and March 31, 2025 respectively. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

3 The audited report does not contain any qualification. The above Financial audited review report will be filed with the stock Exchange and will also be available on Company's website www.kuberudyog.com

4 The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.

5 The Company is primarily engaged in investment activities and has identified reportable segments in accordance with the requirements of IND AS 108 – Operating Segments. Accordingly, segment information has been disclosed in the financial statements.

6 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.

7 A penalty of Rs. 18,49,541 .79 has been imposed on the Company by SEBI vide order dated February 1, 2024, against which Rs. 18,49,552 has been deposited and the same has been reflected as a Current Asset in financials. The matter is presently pending before the Securities Appellate Tribunal (SAT) for adjudication, with the next hearing scheduled on June 10, 2026

For and on behalf of the Board

KUBER UDYOG LIMITED

KUBER UDYOG LIMITED *

(Chetan Shinde)

Managing Director

DIN : 06996605

Place: Mumbai

Date :May 30, 2026

KUBER UDYOG LIMITED

CASH FLOW STATEMENT AS AT MARCH 31, 2026

(Amount in Lakhs)

		PARTICULARS	For the Year Ended 31st March 2026	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025	For the Year Ended 31st March 2025
A		**CASH FLOW FROM OPERATING ACTIVITIES**				
		Net Profit /(Loss) before tax and Extra Ordinary items	-	37.93		3.91
		Adjustment for:-				
		Finance cost	-	15.80		22.95
		Net Gain on Fair value changes		(1.79)		(1.37)
		Depreciation		0.01		
		Loss Allowance	-	(2.52)		0.36
		Balance write off				
		Interest income	-	(32.36)		(42.01)
		OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-	**17.08**	-	**(16.16)**
		Adjustment for:-				
		Increase/(decrease) Other Current Liabilities	-	0.19		(0.38)
		(Increase)/decrease Others Current Assets	-	(11.22)		2.08
		CASH GENERATED FROM OPERATIONS	-	**(11.03)**	-	**1.70**
		Direct Taxes Paid	-	(4.47)		(3.52)
	I	**NET CASH FLOW FROM OPERATING ACTIVITIES**	-	**1.58**	-	**(17.99)**
B		**CASH FLOW FROM INVESTING ACTIVITIES**				
		Purchase of Property,Plant and Equipment		(0.19)		
		Loan Given	-	-	(42.01)	-
		Loan Repayment Received	(32.36)	-	2.00	-
		Net Loan (Given) / Repayment received	-	251.87	-	(40.01)
		Interest Received	-	32.36	-	42.01
	II	**NET CASH USED IN INVESTING ACTIVITIES**	**(32.36)**	**284.23**	**(40.01)**	**2.00**
C		**CASH FLOW FROM FINANCING ACTIVITIES**				
		Long term borrowings received	15.80	-	20.65	-
		Net Long term borrowings received/ repayment	-	(249.78)		20.65
		Finance Cost	-	(15.80)		(22.95)
	III	**NET CASH USED IN FINANCING ACTIVITIES**	**15.80**	**(265.58)**	**20.65**	**(2.29)**
		NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (I	-	20.05		(16.75)
		Add:- CASH & CASH EQUIVALENTS AS AT BEGNNING	-	1.04		17.79
		CLOSING BALANCE OF CASH & CASH EQUIVALENTS	-	**21.09**	-	**1.04**

For and on behalf of the Board

KUBER UDYOG LIMITED

(Chetan Shinde)

Managing Director

DIN : 06996605

Place: Mumbai

Date : May 30, 2026

KUBER UDYOG LIMITED

CIN No. L51909MH1982PLC371203

Registered Office:Office no.156 1st floor Raghuleela Mega Mall B/H Poisar Bus Depot Kandivali West Mumbai - 400067

"ANNEXURE - I"

Statement of Segment-wise Audited Revenue, Results, Assets and Liabilities for the Quarter and Year Ended 31st March, 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Year ended	
	31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
Segment Revenue					
Financing Activities	5.74	7.41	10.32	32.36	42.01
Trading in Gold Activities	81.52	-	-	81.52	-
Consulting Activities	5.25	10.00	-	35.25	-
Trading in Securities	-	-	-	0.86	-
Total Revenue	**92.51**	**17.41**	**10.32**	**149.99**	**42.01**
Segment Results (Profit before tax and interest)					
Financing Activities	4.11	3.56	4.67	16.55	19.06
Trading in Gold Activities	1.90	-	-	1.90	-
Consulting Activities	5.25	10.00	-	35.25	-
Trading in Securities	6.80	0.52	(4.12)	1.30	1.37
Total	**18.06**	**14.08**	**0.54**	**55.00**	**20.44**
Less					
(i) Unallocated Finance Cost	-	-	-	-	-
(ii) Other unallocable expenditure net of unallocable	(3.82)	(4.01)	(3.87)	(17.07)	(16.52)
(iii) Inter Segment Eliminations	-	-	-	-	-
Profit Before Tax	**14.24**	**10.08**	**(3.33)**	**37.93**	**3.91**
Segment Assets					
Financing Activities	429.88	499.93	679.23	429.88	679.23
Consulting Activities	-	-	-	-	-
Trading in Securities	23.10	16.29	21.31	23.10	21.31
Un-Allocated	65.19	198.99	19.02	65.19	19.02
Total	**518.16**	**715.21**	**719.56**	**518.16**	**719.56**
Segment Liabilities					
Financing Activities	91.98	255.52	341.76	91.98	341.76
Consulting Activities	-	-	-	-	-
Trading in Securities	-	-	-	-	-
Un-Allocated	426.18	459.70	377.80	426.18	377.80
Total	**518.16**	**715.21**	**719.56**	**518.16**	**719.56**
	-	-			

The company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).

For and on behalf of the Board of
Kuber Udyog Limited

(Chetan Shinde)
Managing Director
DIN : 06996605

Place: Mumbai
Date : May 30, 2026