



KARNIMATA COLD STORAGE LIMITED

CIN- L01403WB2011PLC162131

Regd. Office: Village – Chekuasole,

P.O. – Jogerdanga, P.S. – Goaltore,

Dist. – Paschim Medinipur, West Bengal – 721 121

Ph: +91 3227 218314, E-mail – karnimatacoldstorage@gmail.com

Fax: +91 3227 265193, Website: www.karnimatacoldstorage.in

To

BSE SME Platform

25th Floor,

P. J. Tower, Dalal Street,

Mumbai-400001

28th May, 2026

Ref: Karnimata Cold Storage Limited; (Scrip Code: 537784/KCSL)

Sub: Regulation 30 (Disclosure of event or information)-Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on Thursday, the 28th day of May, 2026 at its registered office have inter-alia discussed, considered and approved the following:

1. Consider, approve and took on record the Audited Financial Results of the Company for the Financial Year and Half Year ended as on 31st March, 2026.
2. Statement in the form of declaration that the Audit Report of auditor is with unmodified opinion with respect to Audited Financial Results for the year ended 31st March, 2026.
3. Considered and approved the appointment of Ms. Deepika Jain as the secretarial auditor of the company for the Financial Year 2026-27. (Annexure-1)
4. Considered and approved the appointment of M/s. Kshitiz & Co., Chartered accountant as the internal auditor of the company for the Financial Year 2026-27. (Annexure-1)

The Board Meeting was commenced at 03:00 P.M. and concluded at 06:00 P.M.

Kindly take the above on your records.

**Thanking You,
Yours faithfully**

For Karnimata Cold Storage Limited




**Laxmi Agarwal
(Company Secretary and Compliance Officer)**



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STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

(Rs. In Lacs)

Particulars	Six months ended			Year ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1. INCOME					
a. Revenue from Operations(Net of Excise Duty)	214	237.94	165.78	451.94	445.32
b. Other Income	16.32	20.94	63.83	37.26	80.99
Total Revenue	230.32	258.88	229.61	489.20	526.31
2. Expenditure					
a. Purchase of stock in trade	-	-	-	-	-
b. Change in inventories of finished goods, work-in-progress and stock in trade	-	-	19.90	-	29.22
c. Employees benefit expenses	53.22	38.07	54.62	91.29	84.28
d. Finance Costs	14.82	29.27	16.31	44.09	58.88
e. Depreciation and amortisation expenses	24.27	24.27	23.77	48.54	47.61
f. Power & Fuel	31.81	45.32	36.36	77.13	82.06
g. Insurance	0.05	38.70	-	38.75	41.34
h. Other expenses	59.21	34.67	69.48	93.88	87.98
Total Expenses (2)	183.38	210.3	220.44	393.68	431.37
3. Profit / (Loss) before Exceptional Items & Tax (1-2)	46.94	48.57	9.17	95.52	94.94
4. Exceptional Items	-	-	-	-	-
5. Profit/ (Loss) before Extraordinary Items & Tax (3-4)	46.94	48.57	9.17	95.52	94.94
6. Extraordinary Items	-	-	-	-	-
7. Profit/ (Loss) before Tax (5-6)	46.94	48.57	9.17	95.52	94.94
8. Tax Expense					
a. Current Tax	14.90	-	14.81	14.90	14.81
B. less. Mat Credit Entitlement	(14.81)	-	(15.39)	(14.81)	(15.39)
c. Deferred Tax Liability	14.70	-	15.21	14.70	15.21
d. Previous Year Tax	1.29	-	-	1.29	0.87
9. Net Profit / Loss from continuing operations (7-8)	30.86	48.57	(5.46)	79.44	79.44
10. Profit/(Loss) From discontinuing operations	-	-	-	-	-
11. Tax Expense of discontinuing operations	-	-	-	-	-
12. Net Profit / Loss from discontinuing operations (10-11)	-	-	-	-	-
13. Net Profit/ (Loss) for period before Minority Interest	30.86	48.57	(5.46)	79.44	79.44
14. Share of Profit/(Loss) from Associates	-	-	-	-	-
15. Minority Interest	-	-	-	-	-
16. Net Profit/(Loss) For the period	30.86	48.57	(5.46)	79.44	79.44
17. Details of Equity Shares					
Paid-up Equity Share Capital	508.40	508.40	508.40	508.40	508.40
Face Value Of Equity Shares	10.00	10.00	10.00	10.00	10.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.	546.22	466.78	466.78	546.22	466.78
19. Earning per share(EPS)					
Basic	0.61	0.95	-0.11	1.56	1.56
Diluted	0.61	0.95	-0.11	1.56	1.56

Notes: a) The above audited results as reviewed by the Audit Committee have been taken on records by the Board of Directors at their meeting held on 28th May, 2026

- b) The Company is engaged in the business of providing cold storage service for the storage of potatoes and loans to traders and farmers and as such there are no separate reportable segments as specified in Accounting Standard (AS 17) segment reporting.
- c) The depreciation is provided in SLM method in accordance with the Schedule II of the Companies Act, 2013.
- d) The figures for the Half year ending March 31, 2026 are the balancing figures between the audited figures for the full financial year and the published year-to-date figures up to the 1st half of the respective financial year.
- e) Figure of previous period /year have been regrouped/recast whenever necessary, in order to make them comparable.

Date: 28/05/2026

Place: Paschim Medinipur

For and on behalf of the Board



Pradip Lodha

Pradip Lodha
Managing Director
(DIN: 03006602)



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Statement of Asset and Liabilities as on 31-03-2026		
Particulars	Rs. In Lakhs	Rs. In Lakhs
	(Audited) 31/03/2026	(Audited) 31/03/2025
I. EQUITY AND LIABILITIES		
(1) Shareholders Funds		
(a) Share Capital	508.40	508.40
(b) Reserve and Surplus	546.22	466.78
(c) Money received against Share warrents		
Sub-total shareholders fund	1054.62	975.18
(2) Shareholders money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	9.07	11.62
(b) Deferred tax liabilities(Net)	87.35	72.65
(c) Other long term liabilities	-	-
(d) Long term provisions	-	-
Sub-total non-current liabilities	96.42	84.27
(4) Current Liabilities		
(a) Short term borrowings	512.64	561.22
(b) Trade Payable		
(A) Total outstanding dues of Micro enterprise and small enterprise	-	-
(B) Total outstanding dues of Creditor Other than micro Enterprise and small enterprise	-	-
(c) Other current liabilities	18.78	21.67
(d) Short term provisions	29.69	39.33
Sub-total current liabilities	561.11	622.22
TOTAL EQUITY AND LIABILITIES	1712.15	1681.67
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	732.23	780.77
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
Total Fixed assets	732.23	780.77
(b) Non-current investments		
(c) Deferred tax assets(net)		
(d) Long term loans and advances	253.45	238.64
(e) Other non-current assets	3.52	3.44
Total non-current assets	989.20	1022.85
(2) Current assets		
(a) Current investments		
(b) Inventories		
(c) Trade receivables	89.86	0.13
(d) Cash and cash equivalents	169.47	178.55
(e) Short term loans and advances	440.91	473.12
(f) Other current assets	21.62	5.72
Total current assets	722.95	658.82
TOTAL ASSETS	1712.15	1681.67

Figure of previous period /year have been regrouped/recast whenever necessary, in order to make them comparable.

Date: 28.05.2026

Place: Paschim Medinipur

For and on behalf of the Board



Pradip Lodha
Pradip Lodha
Managing Director
(DIN: 03006602)



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Cash Flow Statement for the year ended 31st March, 2026				
Particulars	Year ended Rs. (in Lakhs)	31.03.2026	Year ended Rs. (in Lakhs)	31.03.2025
A. Cash Flow from Operating Activities				
Net Profit before Tax		95.52		94.94
Adjustments:				
Add :Depreciation		48.54		47.61
Exceptional/Extra ordinary items		-		-
Add :Interest & Financial Charges		44.09		58.88
Less :Interest Income		(3.47)		(3.09)
Operating cash Flow before working capital changes		184.69		198.34
Adjustment for :				
(Increase)/ Decrease in Trade Receivable		(89.73)		63.89
(Increase)/ Decrease in Inventories		0.21		38.51
(Increase)/Decrease in Short Term Loans & Advance		32.21		160.17
(Increase)/Decrease in other Current Assets		(15.91)		(0.13)
Increase/(Decrease) in Short Term Provisions		(9.64)		8.70
Increase/(Decrease) in Other Current Liabilities		(2.89)		5.14
Operating cash flow after working capital changes		98.94		474.62
Less: Tax Paid				
Income Tax		16.19		14.81
Net Operating Cash flow		82.75		459.81
B. Cash Flow from Investing Activities				
Other Non-current Assets		(0.08)		(0.12)
Interest Income		3.47		3.09
Purchase of Vehicle		-		(11.38)
Purchase of office Equipement		-		-
Sale of Vehicle		-		0.60
Net Cash Flow from Investing Activities		3.39		(7.81)
C. Cash Flow from Financing Activities				
Net Proceeds from working capital loan		(72.47)		0.86
Net Proceed from Primary marketing loan		23.88		(314.44)
Proceeds of Car loan		-		6.32
Repayment of Loan		(2.54)		-
Interest and financial charges		(44.09)		(58.88)
Net Cash flow from Financing Activities		(95.22)		(366.14)
Net Cash Inflow/ (Outflow)		(9.08)		85.86
Cash and Cash eq. at the beginning of the Period		178.55		92.69
Cash and Cash eq. at the end of the Period		169.47		178.55

Figure of previous period /year have been regrouped/recast whenever necessary, in order to make them comparable.

Date: 28.05.2026

Place: Paschim Medinipur

For and on behalf of the Board



Pradip Lodha

Pradip Lodha
Managing Director
(DIN: 03006602)



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF KARNIMATA COLD STORAGE LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying half yearly financial results of **M/s Karnimata Cold Storage Limited** ("the company") for the half year ended **31st March 2026** and the year to date results for the period from **01st April, 2025 to 31st March, 2026**, 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").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit/loss and other financial information for the half year ended 31st March 2026 as well as the year to date results for the period from 01st April, 2025 to 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 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 results 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the financial results

Management's and Board of Director's Responsibilities for the Financial Results

These half yearly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 design, implementation and maintenance of adequate internal financial controls. They were operating





effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and 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.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole 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 financial results.

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

- Identify and assess the risks of material misstatement of the 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. 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 financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and the 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 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 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 financial results.





R. C. Jhaver & Co.
Chartered Accountants

disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Results.

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.

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

The financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the second half of the current financial year which were subject to limited review by us.

For R C Jhaver & Co.

Chartered Accountants
Firm Registration No. 310068E

R C Jhaver
Partner
Membership Number: 017704
Place: Kolkata
Date: 28th May, 2026
(UDIN : 26017704BUTYZG4924)





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DECLARATION OF AUDIT REPORT WITH UNMODIFIED OPINION

We hereby declare and confirm that the Statutory Auditors of the Company M/s. R C Jhaver & Co (Firm Registration Number- 310068E), Chartered Accountants, have issued their Audit Report on financial statement for half year and year ended March 31, 2026 with unmodified opinion.

This declaration is being issued in consonance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 amended from time to time.

Kindly take the same in your records.

Thanking You,

Yours faithfully

For Karnimata Cold Storage Limited

Pradip Lodha



Pradip Lodha
Managing Director
DIN-03006602

Annexure I
Disclosure under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

1.	Reason for change - appointment	Appointment of Ms. Deepika Jain as the secretarial auditor of the company for the financial year 2026-27.	Appointment of M/s. Kshitiz & Co., Chartered accountant as the internal auditor of the company for the financial year 2026-27.
2.	Date of appointment (as applicable) and term of appointment	The Board at its meeting held on May 28, 2026 appointed Ms Deepika Jain as a Secretarial auditor commencing from the FY 2026-27.	The Board at its meeting held on May 28, 2026 appointed M/s. Kshitiz Patni & co as the Internal Auditor of the Company for the Financial Year 2026-27.
3.	Brief profile (in case of appointment)	Ms. Deepika Jain is a qualified Company Secretary and a member of the Institute of Company Secretaries of India (ICSI), with over 8 years of experience in corporate compliance, secretarial audit, and advisory services.	M/s. Kshitiz Patni & co, led by Kshitiz Patni, who brings over a decade experience internal audit, Statutory and Tax Audits Compliance Management and Financial Reporting etc
4.	Disclosure of relationships between Directors (in case of appointment as a Director)	NIL	NIL

