

JAIN & CO.

Chartered Accountants

P-21/22 Radha Bazar Street, Kolkata – 700 001

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LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF KANCO ENTERPRISES LIMITED FOR QUARTER ENDED 30TH JUNE, 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015 AS AMENDED

**TO
THE BOARD OF DIRECTORS,
KANCO ENTERPRISES LIMITED**

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Kanco Enterprises Limited** ("the Company") for the quarter ended on 30th June, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as the "the Regulation") read with relevant circulars issued by the SEBI from time to time;
- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 6th August , 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. 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 Engagement (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 prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant



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rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement subject to the following:

Non- provision of interest on unsecured loan of certain parties.

For Jain & Co.
Chartered Accountants
(Registration No. 302023E)
UDIN: 26055048BXQSKL7310



(CA M.K.Jain)
Partner
(Membership No. 055048)

Place: Kolkata
Dated the 6th day of August, 2026



PART I					(₹ in Lakhs)
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026					
Sl. No.	Particulars	Quarter Ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31/03/2026 Audited
1	Income from Operations	-	-	-	-
	(a) Revenue from operations	-	(24)	-	235
	(b) Other Income	-	(24)	-	235
	Total Income	-	(24)	-	235
2	Expenses	-	-	-	-
	(a) Employee benefits expenses	1	1	1	5
	(b) Depreciation and amortisation expenses	-	-	-	1
	(c) Other expenses	3	1	3	13
	Total Expenses	4	2	4	19
3	Profit / (Loss) before exceptional items and tax (1-2)	(4)	(26)	(4)	216
4	Exceptional Items - (Income)/Expense	-	-	-	-
5	Profit / (Loss) before tax(3- 4)	(4)	(26)	(4)	216
6	Tax expenses	-	-	-	-
7	Net Profit / (Loss) for the period / year (5-6)	(4)	(26)	(4)	216
8	Other comprehensive income (net of tax expenses)	-	-	-	-
9	Total comprehensive income for the period / year (7+8)	(4)	(26)	(4)	216
10	Paid-up equity share capital (Face value per Share Rs.10/-)	1793	1793	1793	1793
11	Other Equity	-	-	-	(1895)
12	Earnings Per Share of ₹ 10/- each (not annualised for the quarter) Basic and Diluted	(0.02)	(0.15)	(0.02)	1.20

Notes

- The above results were reviewed by the Audit Committee and approved at the meeting of Board of Directors held on 6th August, 2026 and the Statutory Auditors have qualified their Audit Report in the matter stated in Note No. 4 below which are self explanatory.
- The Company is engaged in the business of manufacturing of cotton yarn & knitted fabrics. Since the Company's business falls within a single business segment, disclosure under Indian Accounting Statement (Ind AS) - 108 Operating Segments is not applicable.
- In absence of probable future taxable profit, the Company has recognised deferred tax assets only to the extent of deferred tax liability, as stipulated by Indian Accounting Standard (Ind AS) - 12.
- The company has not provided interest on unsecured intercorporate loan of Rs.96.12 lakhs received from non-related party.
- The Company suspended operations in September, 2015 to contain losses due to un-favourable market conditions and financial constraints. The incentives given to new cotton spinning units under the state textile policy created an uneven playing field making it difficult for the older units to compete in times of general lack of demand and a situation of oversupply in the market. The financial statements as at 30-09-2015 and afterwards have been therefore been prepared on non going concern basis.
- The figures for the quarter ended 31-03-2026 is the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto nine months of the respective years which were subject to limited review.
- The figures have been re-grouped and re-classified, wherever necessary to make them comparable.

By the order of the Board

U. Kanoria

U. Kanoria
 Chairman & Managing Director
 DIN:00081108

Kolkata, the 6th August, 2026

