

JAIN & CO.
CHARTERED ACCOUNTANTS

P-21/22, Radha Bazar Street, Kolkata- 700001
Email: mkjainandco@gmail.com

Phone: 033-40609190 / 40051810
Mobile: 98305 35004 / 94332 40011

Independent Auditor's Report

To the Board of Directors of Kanco Enterprises Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **M/s KANCO ENTERPRISES LIMITED** ('the Company') for the quarter and year ended March 31, 2026, (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there under, 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 year ended 31 March 2026.

Basis for Opinion

We conducted our audit of Statement in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the rules there under, 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.

Management's Responsibilities for the Standalone Financial Results

The Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by it for the issuance. The Statement has been compiled from the related audited Standalone Financial Statements as at and for the quarter and year ended March 31, 2026. This responsibility includes the preparation of the Standalone Financial Results for the quarter and



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year ended March 31, 2026 that gives true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued there under 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 that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the management is 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone 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 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 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 Standalone Financial Results.

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 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 on whether the Company has in place adequate internal financial controls with reference to Standalone Financial Results in place and the operating effectiveness of such controls.



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- 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 management 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 Standalone 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.
- 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 don't 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.

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.



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Other Matter(s)

The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 / March 31, 2025 and the published year to date figures up to the end of the third quarter of the current and previous financial year respectively. Also, the figures up to the end of the third quarter of the current and previous financial year had only been reviewed by us as required under the Listing Regulations and not audited.


The standalone annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited standalone financial statements for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated 28th day of May, 2026

The Company has not provided interest on unsecured loan of Rs. 96.12 Lakhs (P.Y. Rs. 96.12 Lakhs) received from non-related party. Amount of the Interest for the current year on the said loan as per last agreed rate with the parties is Rs. 9.44 Lakhs (P.Y. Rs. 8.72 Lakhs).

P-21/22, Radha Bazar Street,
Kolkata- 700001

Place: Kolkata
Dated the 28th day of May, 2026

For Jain & Co.
Chartered Accountants
Registration No. 302023E
UDIN : 26055048EATSAO1303


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



PART I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026						
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	Income from operations	-	-	-	-	-
	(a) Revenue from operations	(24)	259	-	235	-
	(b) Other income	(24)	259	-	235	-
	Total income					
2.	Expenses	1	1	2	5	6
	(a) Employee benefits expense	-	1	-	1	1
	(b) Depreciation and amortisation expense	1	3	1	13	13
	(c) Other expenses	2	5	3	19	20
	Total expenses	(26)	254	(3)	216	(20)
3.	Profit / (Loss) before exceptional items and tax (1-2)	-	-	-	-	-
4.	Exceptional items- (income)/expense	(26)	254	(3)	216	(20)
5.	Profit / (Loss) before tax (3-4)	-	-	-	-	-
6.	Tax expenses	(26)	254	(3)	216	(20)
7.	Net Profit/(Loss) for the period year (5-6)	-	-	-	-	-
8.	Other comprehensive income (net of tax expenses)	(26)	254	(3)	216	(20)
9.	Total comprehensive income for the period / year (7+8)	1,793	1,793	1,793	1,793	1,793
10.	Paid -up equity share capital (Face value per share ₹. 10/-)				(1,895)	(2,111)
11.	Other Equity	(0.15)	1.42	(0.02)	1.20	(0.11)
12.	Earning per Share of ₹ 10/- each (not Annualised for the quarters) - Basic and Diluted					

Part II - Statement of Assets and Liabilities as at 31st March, 2026				
			(₹. in Lakhs)	
Sl. No.	Particulars	As at		
		31/03/2026	31/03/2025	
		(Audited)	(Audited)	
A.	Assets			
1.	Non-Current Assets	39	40	
	(a) Property, plant and equipment			
	(b) Financial assets	4	4	
	Others	43	44	
	Sub-total Non-Current Assets (A)			
2.	Current Assets	-	24	
	(a) Inventories			
	(b) Financial assets	2	2	
	Cash and cash equivalents	39	38	
	(c) Other current assets	-	98	
	(d) Assets classified as held for sale	41	162	
	Sub-Total Current Assets (B)	84	206	
	Total Assets (A + B)			
B.	Equity and Liabilities			
1.	Equity	1,793	1,793	
	(a) Equity share capital	(1,895)	(2,111)	
	(b) Other equity	(102)	(318)	
	Sub-total - Equity (A)			
2.	Current Liabilities			
	(a) Financial liabilities	109	96	
	Borrowing	6	186	
	Other financial liabilities	71	242	
	(b) Other current liabilities	186	524	
	Sub-total - Current Liabilities (B)	84	206	
	Total Equity and Liabilities (A + B)			



Statement of Cash Flows for the year ended 31st March, 2026

(₹. in Lakhs)

Particulars	As at	As at
	31/03/2026	31/03/2025
	(Audited)	(Audited)
A. Cash Flow from operating activities		
Profit before tax	216	(20)
Depreciation and amortisation expenses	1	1
Operating profit before working capital changes	217	(19)
Adjustments for:		
Change in Inventories	24	-
Other current assets	(1)	(1)
Other current financial liabilities	(180)	-
Other current liabilities	(171)	-
Change in Assets classified as held for sale	98	-
	(230)	(1)
Cash Generated from operations	(13)	(20)
Less: Direct Taxes net of refund	-	-
Net Cash Flow from Operating Activities	(13)	(20)
B. Cash flow from investing activities		
Property, Plant and Equipment Sold	-	-
Capital Advance Received	-	-
Net cash from / (used in) investing activities		
C. Cash flow from financing activities		
Increase / (Repayment) in borrowings	13	20
Interest Paid	-	-
Net Cash used in financing activities	13	20
Net change in cash and cash equivalents	2	2
Opening balance - cash and cash equivalents	2	2
Closing balance - cash and cash equivalents	2	2

Notes:

- The above results were reviewed by the Audit Committee and approved at the meeting of Board of Directors held on May 28, 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 was engaged in the business of manufacturing of cotton yarn & knitted fabrics and suspended its operation in September, 2015 and hence disclosure under Indian Accounting Standard (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 prepared on non going concern basis.
- The figures for the quarter ended 31-03-2026 and 31-03-2025 are 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



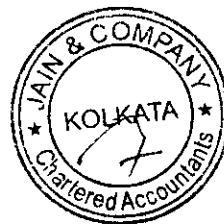
U. Kanoria

Chairman & Managing Director

DIN:00081108



Kolkata, the 28th May, 2026



Kanco Enterprises Limited

Regd. Office : 'Jasmine Tower', 3rd Floor, 31, Shakespeare Sarani, Kolkata - 700017
 Telefax:(+91 33)22815217, Email:Compliance@kanco.in, Website:www.kanco.in, CIN:L51909WB1991PLC053283
 Extract of Audited Financial Results for the Quarter and Year ended 31st March, 2026

(₹ in Lakhs)

Sl. No.	Particulars	Standalone				
		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.	Total Income from Operations	(24)	259	-	235	-
2.	Profit/(Loss) for the period / year before tax	(26)	254	(3)	216	(20)
3.	Profit/(Loss) for the period / year after tax	(26)	254	(3)	216	(20)
4.	Total Comprehensive Income for the period / year (Comprising Profit/(Loss) for the period / year (after tax) and Other Comprehensive Income (after tax)	(26)	254	(3)	216	(20)
5.	Paid -up Equity Share Capital (Face value per share ₹. 10/-)	1793	1793	1793	1793	1793
6.	Other Equity				(1,895)	(2,111)
7.	Earning per Share of ₹ 10/- each (not Annualised for the quarters) - Basic and Diluted	(0.15)	1.42	(0.02)	1.20	(0.11)

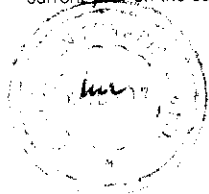
Note:

The above is an extract of the detailed format of Quarterly Results filed with the Calcutta Stock Exchange Limited, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the Quarterly Results along with Report of the Statutory Auditors are available on the Stock Exchange website: <http://www.cse-india.com> and on the Company website: <http://kanco.in>.

The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th May, 2026. The Statutory Auditors have audited this result as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The reservation expressed by the Statutory Auditors is as follows: -

"The company has not provided Interest on Unsecured loan of ₹. 96.12 lakhs (PY ₹ 96.12 lakhs) received from non-related party. Amount of the Interest for the current year on the said loan as per last agreed rate with the parties is ₹. 9.44 lakhs (PY ₹.8.72 lakhs)".



By the order of the Board

U. Kanoria

U.Kanoria


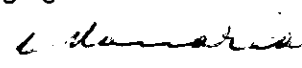

Chairman & Managing Director

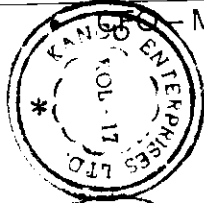
DIN : 00081108

Kolkata, the 28th May, 2026



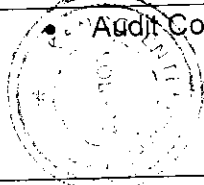
Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

Statement on Impact of Audit Qualifications for the year ended on 31st March, 2026				
I	Sl No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in '000)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in '000)
	1.	Turnover/Total Income	23542.77	23542.77
	2.	Total Expenditure	1982.16	2925.77
	3.	Net Profit/(Loss)	21560.61	20617.00
	4.	Earnings Per Share	1.20	1.15
	5.	Total Assets	8423.31	(11986.26)
	6.	Total Liabilities	18661.45	102698.35
	7.	Net Worth	(10238.14)	(114684.61)
II	Audit Qualification (each audit qualification separately):			
1.	a. Details of Audit Qualification: not provided interest on unsecured inter-corporate loan of Rs.9612/- received from non-related party. Amount of the Interest for the current year on the said loan as per last agreed rate with the parties is Rs. 943.61 (P.Y. Rs. 872.19)			
	b. Type of Audit Qualification: Qualified Opinion			
	c. Frequency of qualification: Appeared earlier in Annual Report for the year ended 31 st March, 2017, 31 st March, 2018, 31 st March, 2019, 31 st March, 2020, 31 st March, 2021, 31 st March, 2022, 31 st March, 2023, 31 st March, 2024 and 31 st March, 2025.			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Company has shut down its operation in September, 2015. The proceeds out of land and building at Valthera and Machineries have been utilized for payment of OTS to secured lenders and unsecured lenders. The Company is facing acute liquidity crunch unable to make any payment to its lenders at the moment. The Company has therefore not provided any on unsecured loans.			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable			
III	Signatories:			
	<ul style="list-style-type: none"> • CEO/Managing Director – U. Kanoria (DIN:00081108) 			
	  			



Madanlal Sharma

M.L. Sharma



Audit Committee Chair person – Varsha Gupta (DIN: 09047421)

Varsha Gupta

• Statutory Auditor

For Jain & Co.
Chartered Accountants
Firm Registration No. 302023E

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

Date: May 28, 2026

