Lord's Mark Industries Limited
Reg. Add.: B-101 Riddhi Siddhi Complex, M.G. Road, Borivali (E), Mumbai - 400 066
Corp. Add.: 201, 2nd Floor, Dosti Pinnacle, Above New Passport Office, Road No. 22, Wagle Estate, Thane West, Maharashtra - 400604.
Tel.: 022 44504923, Email: info@lordsmark.com, compliances@lordsmark.com
Website: www.lordsmark.com, CIN No.: L35103MH1979PLC021614

Date: August 13, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

**Scrip Code:** 501261

**Name of the Company:** Lord's Mark Industries Limited

**Subject: Submission of Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended June 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., Thursday, August 13, 2026, has, inter alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2026.

Accordingly, please find enclosed herewith the following:

1. **Unaudited Financial Results (Standalone and Consolidated)** for the quarter ended June 30, 2026.
2. **Limited Review Report** issued by the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results for the quarter ended June 30, 2026.

Kindly take the above information on record.

Thanking you,

For Lord's Mark Industries Limited

LORD'S MARK INDUSTRIES LIMITED

Sachidanand Hariram Upadhyay
Chairman and Managing Director
DIN: 01631728
*Encl.: As above*

**LORD'S MARK INDUSTRIES LIMITED**

**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**CIN- L35103MH1979PLC021614**

**Registered office: B-101, Riddhi Siddhi Complex, M.G. Road, Borivali (E ), Mumbai-400066**

**Statement of Unaudited Standalone financial results for the quarter ended 30th June, 2026**

(Rs in Lakhs)

| | PARTICULARS | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30 June 2026 Unaudited | 31 March 2026 Audited | 30 June 2025 Unaudited | 31 March 2026 ( Audited ) |
| 1 | **Income** | | | | |
| 2 | Income from Operations | 28,036.22 | 44,198.11 | - | 60,170.59 |
| 3 | Other income | 486.10 | 258.36 | - | 839.70 |
| 4 | **Total Income ( 2+3 )** | **28,522.32** | **44,456.47** | **-** | **61,010.29** |
| 2 | **Expenses:** | | | | |
| | a) Purchase of Stock-in-Trade | 22,083.62 | 37,117.73 | - | 49,538.48 |
| | b) Employee benefits expense | 680.74 | 616.83 | - | 1,185.32 |
| | c) Depreciation and amortisation expense | 189.82 | 398.63 | 0.20 | 691.16 |
| | d) Finance Cost | 522.26 | 175.30 | - | 883.28 |
| | e) Other Expenses | 653.63 | 519.63 | 3.21 | 1,088.79 |
| 6 | **Total expenses** | **24,130.07** | **38,828.13** | **3.41** | **53,387.03** |
| 7 | **Profit / (Loss) before Exceptional items and tax (4-6)** | **4,392.24** | **5,628.34** | **(3.41)** | **7,623.26** |
| 8 | Exceptional items | | | | 418.45 |
| 9 | **Profit / (Loss) before Extraordinary item and tax (7-8)** | **4,392.24** | **5,628.34** | **(3.41)** | **7,204.81** |
| 10 | Extraordinary items | - | | - | - |
| 11 | **Profit / (Loss) before tax ( 9-10)** | **4,392.24** | **5,628.34** | **(3.41)** | **7,204.81** |
| 12 | **Tax expense** | | | | |
| | - Current tax | 1,175.80 | 1,506.71 | - | 1,928.73 |
| | - Deferred tax | - | - | - | - |
| | - Taxation relating to earlier years | - | - | - | - |
| | | **1,175.80** | **1,506.71** | **-** | **1,928.73** |
| 13 | **Net Profit / (Loss) for the period (11-12)** | **3,216.44** | **4,121.63** | **(3.41)** | **5,276.08** |
| 14 | **Other Comprehensive Income** | - | - | - | |
| | - items that will not be reclassified to profit or loss | - | - | - | - |
| | - items that will be reclassified to profit or loss | - | - | - | - |
| | **Total Other Comprehensive Income** | - | - | - | - |
| 15 | **Total Comprehensive Income for the period (13+14)** | **3,216.44** | **4,121.63** | **(3.41)** | **5,276.08** |
| 16 | **Paid-up Equity Share Capital** | | | 100.00 | - |
| | (Equity Shares of Rs 10 each) | 42,765.07 | 42,662.22 | - | 42,662.22 |
| | | | | | |
| 17 | **Earning per share (not annualised) of Rs.10/- each** | | | | |
| | (a) Basic - in Rs | 0.75 | 0.97 | (0.34) | 1.24 |
| | (b) Diluted - in Rs | 0.75 | 0.97 | (0.34) | 1.24 |
| See accompanying note to the financial results | | | | | |

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited**
**/ Kratos Energy & Infrastructure Limited)**

Lord's Mark Industries Limited

**SACHIDANAND UPADHYAY – MANAGING DIRECTOR**
**DIN – 01631728**
**Place – Mumbai**
**Date - 13.08.2026**

SANJEEV S GUPTA & ASSOCIATES
CA
DELHI
Chartered Accountants

**Independent Auditor's Report on the Quarterly Un-audited Standalone financial Results of the Lord's Mark Industries Limited., (the "Company") Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to**
**The Board of Directors of**
**Lord's Mark Industries Limited.**

We have reviewed the accompanying statement of unaudited standalone financial results of Lord's Mark Industries Limited., (the "Company") for the quarter ended June $30^{th}$, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMDI/44/2019, dated 29-03-2019. (The Listing Regulations").

1. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) [prescribed under Section 133 of the Companies Act, 2013 as amended read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance that an audit. We have not performed and audit and accordingly, we do not express an audit opinion.

3. Based on our review conduced as stated in paragraph 3 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) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of including the manner in which it is to be disclosed or that it contains any material misstatement.

SANJEEV S GUPTA & ASSOCIATES
DELHI
Chartered Accountants

4. The accompanying INDAS financial results and other financial information for the corresponding quarter ended 30-06-2026, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES
CA
DELHI
Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319NZQWZY2773**

**LORD'S MARK INDUSTRIES LIMITED**
**REGD ADD: B-101 RIDDHI SIDDHI COMPLEX, M.G ROAD, BORIVALI (E) MUMBAI 400066**
**CIN: L35103MH1979PLCO21614**
**PROVISIONAL STANDALONE BALANCE SHEET AS AT 30.06.2026**

**(Rs in Lacs)**

| Particulars | Note. No. | 30.06.2026 | 31.03.2026 |
|---|---|---|---|
| **ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| **Fixed Assets** | 8 | | |
| (i) Property, Plant and Equipment | | 6,684.62 | 6,465.43 |
| (ii) Intangible assets | | 14.88 | 18.82 |
| (iii) Goodwil | | 26,993.36 | 25,498.36 |
| (iii) Capital Work in Progress | | - | 367.11 |
| | | **33,692.86** | **32,349.72** |
| **(2) FINANCIAL ASSETS** | | | |
| (i) Investment | | 8,232.44 | 8,182.44 |
| Deferred tax assets (net) | | 148.70 | 148.70 |
| Other Non Current assets | | 5.44 | 5.44 |
| **TOTAL NON-CURRENT ASSETS** | | **42,079.44** | **40,686.30** |
| **(2) CURRENT ASSETS** | | | |
| **Inventories** | 9 | 12,599.47 | 12,676.75 |
| FINANCIAL ASSETS | | | |
| (i) Trade receivables | 10 | 39,474.97 | 56,199.98 |
| (ii) Cash and cash equivalents | 11 | 13,066.55 | 14,328.89 |
| (iii) Short-term loans and advances | 12 | 30,795.82 | 6,696.52 |
| **TOTAL CURRENT ASSETS** | | **95,936.81** | **89,902.14** |
| **Total Assets** | | **138,016.26** | **130,588.44** |
| **EQUITY AND LIABILITIES** | | | |
| (1) EQUITY | | | |
| Share Capital | 2 | 42,765.07 | 42,662.22 |
| Equity Share Capital | 3 | 61,110.44 | 56,371.85 |
| **EQUITY ATTRIBUTABLE TO OWNERS** | | **103,875.51** | **99,034.07** |
| Non-Controlling Interest | | - | - |
| TOTAL EQUITY | | **103,875.51** | **99,034.07** |
| | | | - |
| **(2) NON-CURRENT LIABILITIES** | | | |
| **FINANCIAL LIABILITIES** | | | |
| Long-Term Borrowings | 4 | 9,032.12 | 8,096.83 |
| TOTAL NON-CURRENT LIABILITIES | | **9,032.12** | **8,096.83** |
| **(3) CURRENT LIABILITES** | | | |
| **FINANCIAL LIABILITIES** | | | |
| (i) Short-Term Borrowings | 5 | 19,204.55 | 19,352.82 |
| (ii) Trade Payables | 6 | 475.76 | 475.04 |
| (iii) Share Application Pending Allotment | | 1,168.28 | 1,367.53 |
| Short-Term Provisions | 7 | 4,260.03 | 2,262.16 |
| **TOTAL CURRENT LIABILITIES** | | **25,108.63** | **23,457.55** |
| **Total Equity & Liabilities** | | **138,016.26** | **130,588.44** |

**Notes On Accounts including Significant Accounting Policies**
**(See Accompanying Notes to the Financial Statement)**
**As per our Report of even date attached**

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES DELHI Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319NZQWZY2773**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**SACHIDANAND UPADHYAY**
**MANAGING DIRECTOR**
**DIN: 01631728**

Lord's Mark Industries Limited

**VINAY SARDA**
**DIRECTOR**
**DIN: 07586783**

LORD'S MARK INDUSTRIES LIMITED
REGD ADD: B-101 RIDDHI SIDDHI COMPLEX, M.G ROAD, BORIVALI (E) MUMBAI 400066
CIN: L35103MH1979PLCO21614

## STATEMENT OF PROVISIONAL STANDALONE TRADING & PROFIT AND LOSS FOR THE YEAR ENDED 30.06.2026

(Rs in Lacs)

| Particulars | Note. No. | 30.06.2026 | 31.03.2026 |
|---|---|---|---|
| **Income:** | | | |
| Revenue from operations | 13 | 28,036.22 | 60,170.59 |
| Other Income | 13A | 486.10 | 839.70 |
| **Total Income** | | **28,522.32** | **61,010.29** |
| **Expenses:** | | | |
| Cost of Materials | 14 | 22,083.62 | 49,538.48 |
| Employee Benefit Expenses | 15 | 680.74 | 1,185.32 |
| Financial Costs | 16 | 522.26 | 883.28 |
| Depreciation and Amortization Expenses | 8 | 189.82 | 691.16 |
| Other Expenses | 17 | 653.63 | 1,088.79 |
| **Total Expenses** | | **24,130.07** | **53,387.03** |
| **Profit/Loss before before exceptional items and tax** | | - | - |
| **Exceptional Items** | | - | - |
| **Profit/Loss before Exraordinary items & tax** | | **4,392.24** | **7,623.25** |
| **Extraordinary Items** | | - | 418.45 |
| **Profit/Loss before Tax** | (A-B) | **4,392.24** | **7,204.81** |
| **Tax Expense:** | | | |
| - Current Tax | | 1,175.80 | 1,928.73 |
| - Short and Excess Provisions for Earliers | | - | - |
| - Deferred tax Asset | | - | - |
| **Profit/(Loss) for the period** | | **3,216.44** | **5,276.08** |
| **Other comprehensive income** | | | |
| - Items thst will not be reclassified to profit or loss | | - | - |
| - Items that will be reclassified to profit or loss | | - | - |
| **Total comprehensive income for the year** | | **3,216.44** | **5,276.08** |
| **Earning per share (EPS) (of Rs 10 each)** | | | |
| Basic | | 0.75 | 1.24 |
| Diluted | | 0.75 | 1.24 |

**Notes On Accounts including Significant Accounting Policies**
**(See Accompanying Notes to the Financial Statement)**
**As per our Report of even date attached**

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES
CA
DELHI
Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319NZQWZY2773**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

Lord's Mark Industries Limited

**SACHIDANAND UPADHYAY**
**MANAGING DIRECTOR**
**DIN: 01631728**

**VINAY SARDA**
**DIRECTOR**
**DIN: 07586783**

# LORD'S MARK INDUSTRIES LIMITED

**REGD ADD: B-101 RIDDHI SIDDHI COMPLEX, M.G ROAD, BORIVALI (E) MUMBAI 400066**

**CIN: L35103MH1979PLC021614**

## STANDALONE PROVISIONAL CASH FLOW STATEMENT FOR THE PERIOD ENDED JUNE 30, 2026

**(Amount in Lacs)**

| PARTICULARS | 30.06.2026 | | 31.03.2026 | |
|---|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| Net Profit/(Loss) before extraordinary items | 4,392.24 | | 7,204.81 | |
| Add: Depreciation | 189.82 | | 691.16 | |
| Add: Interest paid on Borrowings | 522.26 | | 883.28 | |
| Add: Changes in Reserve & Surplus | - | | 8,636.87 | |
| **Cash flow before Working Capital Changes** | 5,104.33 | | **17,416.12** | |
| | | | | |
| **Increase / (Decrease) in Current Liabiities** | | | | |
| Short Term Borrowings | -148.27 | | 18,799.82 | |
| Trade Payables | 0.73 | | 457.28 | |
| Other Current Liabilities | - | | - | |
| Short Term Provisions | 1,928.62 | | 2,128.83 | |
| **(Increase) / Decrease in Current Assets** | - | | - | |
| Inventories | 77.28 | | -12,676.75 | |
| Trade Receivables | 16,725.01 | | -56,208.77 | |
| Short Term Loans and Advances/Other Current Assets | -24,099.30 | | -6,316.73 | |
| | - | | - | |
| **Cash generated from operations** | -411.61 | | -36,400.18 | |
| Income Tax paid / Provision | 1,175.80 | | 1,928.73 | |
| **Net Cash flow from operating activities** | | -1,587.41 | | -38,328.91 |
| | | | | |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | | | |
| (Increase) / Decrease of Fixed Assets | -1,532.96 | - | -33,036.05 | |
| (Increase) / Decrease of Other Non Current Assets | -50.00 | - | -8,266.18 | |
| **Net Cash flow from Investing activities** | | -1,582.96 | | -41,302.22 |
| | | | | |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Increase in Share Capital | 102.85 | | 42,562.22 | |
| Increase in Share Premium | 1,522.15 | | 42,814.00 | |
| Increase / (Decrease) in Share Application / Warrants | -130.00 | | 1,367.53 | |
| Increase / (Decrease) in Long Term Loans | 935.29 | | 8,096.83 | |
| Interest paid on Borrowings | -522.26 | | -883.28 | |
| **Net Cash flow from Financing activities** | | 1,908.03 | | 93,957.30 |
| | | | | |
| **Net Increase / (Decrease) in Cash** | | -1,262.34 | | 14,326.16 |
| Add: Cash and Cash Equivalents from at the beginning of the year | | 14,328.89 | | 2.73 |
| **Cash and Cash Equivalents at the end of the year** | | **13,066.55** | | **14,328.89** |

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319NZQWZY2773**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**SACHIDANAND UPADHYAY**
**MANAGING DIRECTOR**
**DIN: 01631728**

**VINAY SARDA**
**DIRECTOR**
**DIN: 07586783**

1) The above unaudited standalone financial results of the Company for the period ended 30th June, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th August, 2026.

2) Lord's Mark Industries Limited has been amalgamated with Kratos Energy & Infrastructure Limited pursuant to order passed by the honorable NCLT Mumbai, and the financial statements and prepared accordingly. The resultant company is now known as Lord's Mark Industries Limited.

3) The financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to Ind-AS is April 1, 2028.

4) Figures relating to the previous year have been regrouped wherever necessary.

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited**
**/ Kratos Energy & Infrastructure Limited)**

Lord's Mark Industries Limited

SANJEEV S GUPTA & ASSOCIATES
DELHI
Chartered Accountants

**SACHIDANAND UPADHYAY – MANAGING DIRECTOR**
**DIN – 01631728**

**Place – Mumbai**
**Date - 13.08.2026**

**LORD'S MARK INDUSTRIES LIMITED**
**( Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**
**CIN- L35103MH1979PLC021614**
**Registered office: B-101, Riddhi Siddhi Complex, M.G. Road, Borivali (E ), Mumbai-400066**
**Statement of Unaudited Consolidated financial results for the quarter ended 30th June, 2026**

(Rs in Lakhs)

| | PARTICULARS | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30 June 2026 | 31 March 2026 | 30 June 2025 | 31 March 2026 |
| | | Unaudited | Audited | Unaudited | ( Audited ) |
| 1 | **Income** | | | | |
| 2 | Income from Operations | 30,768.21 | 49,117.45 | - | 68,474.74 |
| 3 | Other income | 498.30 | 271.43 | - | 855.75 |
| 4 | **Total Income ( 2+3 )** | **31,266.50** | **49,388.88** | - | **69,330.49** |
| 2 | **Expenses:** | | | | |
| | a) Purchase of Stock-in-Trade | 23,533.60 | 41,023.34 | - | 55,560.32 |
| | b) Employee benefits expense | 1,144.92 | 1,023.31 | - | 2,146.60 |
| | c) Depreciation and amortisation expense | 243.96 | 245.73 | 0.20 | 902.62 |
| | d) Finance Cost | 623.90 | 580.17 | - | 1,276.56 |
| | e) Other Expenses | 1,172.90 | 1,111.72 | 3.21 | 2,232.22 |
| 6 | **Total expenses** | **26,719.28** | **43,984.26** | **3.41** | **62,118.31** |
| 7 | **Profit / (Loss) before Exceptional items and tax (4-6)** | **4,547.22** | **5,404.62** | **(3.41)** | **7,212.18** |
| 8 | Exceptional items | | | | - |
| 9 | **Profit / (Loss) before Extraordinary item and tax (7-8)** | **4,547.22** | **5,404.62** | **(3.41)** | **7,212.18** |
| 10 | Extraordinary items | - | | - | **418.45** |
| 11 | **Profit / (Loss) before tax ( 9-10)** | **4,547.22** | **5,404.62** | **(3.41)** | **6,793.73** |
| 12 | **Tax expense** | | | | |
| | - Current tax | 1,229.00 | 1,446.82 | - | 1,930.70 |
| | - Deferred tax | - | 4.07 | - | **1.07** |
| | - Taxation relating to earlier years | - | - | - | - |
| | | **1,229.00** | **1,450.89** | **-** | **1,931.77** |
| 13 | **Net Profit / (Loss) for the period (11-12)** | **3,318.23** | **3,953.73** | **(3.41)** | **4,858.96** |
| 14 | **Other Comprehensive Income** | - | - | - | |
| | - items that will not be reclassified to profit or loss | - | - | - | - |
| | - items that will be reclassified to profit or loss | - | - | - | - |
| | **Total Other Comprehensive Income** | - | - | - | - |
| 15 | **Total Comprehensive Income for the period (13+14)** | **3,318.23** | **3,953.73** | **(3.41)** | **4,858.96** |
| 16 | **Paid-up Equity Share Capital** | | | - | - |
| | (Equity Shares of Rs 10 each) | 42,765.07 | 42,662.22 | 100.00 | 42,662.22 |
| 17 | **Earning per share (not annualised) of Rs.10/- each** | | | | |
| | (a) Basic - in Rs | 0.78 | 0.93 | (0.34) | 1.14 |
| | (b) Diluted - in Rs | 0.78 | 0.93 | (0.34) | 1.14 |
| See accompanying note to the financial results | | | | | |

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited**
**/ Kratos Energy & Infrastructure Limited)**

Lord's Mark Industries Limited

**SACHIDANAND UPADHYAY – MANAGING DIRECTOR**
**DIN – 01631728**
**Place – Mumbai**
**Date - 13.08.2026**

SANJEEV S GUPTA & ASSOCIATES
DELHI
Chartered Accountants

**Independent Auditor's Report on the Quarterly Un-audited Consolidated financial Results of the Lord's Mark Industries Limited., (the "Company") Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to**
**The Board of Directors of**
**Lord's Mark Industries Limited.**

We have reviewed the accompanying statement of unaudited consolidated financial results of Lord's Mark Industries Limited., (the "Company") for the quarter ended June 30th, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMDI/44/2019, dated 29-03-2019. (The Listing Regulations").

1. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) [prescribed under Section 133 of the Companies Act, 2013 as amended read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance that an audit. We have not performed and audit and accordingly, we do not express an audit opinion.

3. Based on our review conduced as stated in paragraph 3 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) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of including the manner in which it is to be disclosed or that it contains any material misstatement.

SANJEEV S GUPTA & ASSOCIATES
Chartered Accountants
DELHI

4. The accompanying INDAS financial results and other financial information for the corresponding quarter ended 30-06-2026, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

5. This statement includes result of the following entities;

| S. NO. | Name of the Entities | Relationship With the Holding Companies |
|---|---|---|
| 1 | Lords Mark Tech Next Pvt. Ltd. | Subsidiary Company |
| 2 | Lords Green Energy Pvt. Ltd. | Subsidiary Company |
| 3 | Renalyx Health Systems Pvt. Ltd. | Subsidiary Company |
| 3 | Lords Mark Micro Biotech Pvt. Ltd. | Subsidiary Company |

6. We did not review the interim financial statements / financial information / financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect (before consolidation adjustments) total assets of Rs 11,139.01 Lakhs as on 30.06.2026 and total revenues of Rs. 2744.18 Lakh and Rs. total net profit/(loss) after tax of Rs 101.79 Lakh and Rs. Nil total other comprehensive income / loss from 01.04.2026 to 30.06.2026 for as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
Our Conclusion is not modified in respect of the above matter.

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES CA Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319DDMRXC5476**

**LORD'S MARK INDUSTRIES LIMITED**
**REGD ADD: B-101 RIDDHI SIDDHI COMPLEX, M.G ROAD, BORIVALI (E) MUMBAI 400066**
**CIN: L35103MH1979PLCO21614**
**PROVISIONAL CONSOLIDATED BALANCE SHEET AS AT 30.06.2026**

(Rs in Lacs)

| Particulars | Note. No. | 30.06.2026 | 31.03.2026 |
|---|---|---|---|
| **ASSETS** | | | |
| **(1) Non-Current Assets** | | | |
| **Fixed Assets** | 8 | | |
| (i) Property, Plant and Equipment | | 8,164.12 | 7,628.85 |
| (ii) Intangible assets | | 42.90 | 114.35 |
| (iii) Goodwil | | 26,993.36 | 25,498.36 |
| (iii) Capital Work in Progress | | 4,976.03 | 5,016.26 |
| | | **40,176.41** | **38,257.81** |
| **(2) FINANCIAL ASSETS** | | | |
| (i) Investment | | 4,253.98 | 3,828.98 |
| Deferred tax assets (net) | | 201.00 | 208.76 |
| Other Non Current assets | | 5.44 | 537.97 |
| **TOTAL NON-CURRENT ASSETS** | | **44,636.83** | **42,833.54** |
| **(2) Current Assets** | | | |
| **Inventories** | 9 | 14,886.64 | 14,973.74 |
| FINANCIAL ASSETS | | | |
| Trade receivables | 10 | 44,551.73 | 61,335.38 |
| Cash and cash equivalents | 11 | 13,346.03 | 14,357.36 |
| Short-term loans and advances | 12 | 31,734.05 | 10,801.96 |
| **TOTAL CURRENT ASSETS** | | **104,518.44** | **101,468.44** |
| **Total Assets** | | **149,155.27** | **144,301.98** |
| **EQUITY AND LIABILITIES** | | | |
| (1) EQUITY | | | |
| Share Capital | 2 | 42,765.07 | 42,662.22 |
| Reserves and Surplus | 3 | 62,564.75 | 56,952.39 |
| **EQUITY ATTRIBUTABLE TO OWNERS** | | **105,329.82** | **99,614.61** |
| Non-Controlling Interest | | 273.61 | 398.61 |
| TOTAL EQUITY | | **105,603.43** | **100,013.22** |
| **(2) NON-CURRENT LIABILITIES** | | | |
| **FINANCIAL LIABILITIES** | | | |
| Long-Term Borrowings | 4 | 13,888.49 | 14,584.45 |
| TOTAL NON-CURRENT LIABILITIES | | **13,888.49** | **14,584.45** |
| **(3) CURRENT LIABILITES** | | | |
| **FINANCIAL LIABILITIES** | | | |
| (i) Short-Term Borrowings | 5 | 21,891.46 | 23,833.75 |
| (ii) Trade Payables | 6 | 1,371.51 | 1,509.94 |
| (iii) Share Warrants Pending Allotment | | 1,168.28 | 1,367.53 |
| **Short-Term Provisions** | 7 | 5,232.12 | 2,993.08 |
| **TOTAL CURRENT LIABILITIES** | | **29,663.36** | **29,704.30** |
| **Total Equity & Liabilities** | | **149,155.27** | **144,301.98** |

**Notes On Accounts including Significant Accounting Policies**
**(See Accompanying Notes to the Financial Statement)**
**As per our Report of even date attached**

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES
CA
DELHI
Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319DDMRXC5476**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**SACHIDANAND UPADHYAY**
**MANAGING DIRECTOR**
**DIN: 01631728**

**VINAY SARDA**
**DIRECTOR**
**DIN: 07586783**

Lord's Mark Industries Limited

**LORD'S MARK INDUSTRIES LIMITED**

**REGD ADD: B-101 RIDDHI SIDDHI COMPLEX, M.G ROAD, BORIVALI (E) MUMBAI 400066**
**CIN: L35103MH1979PLCO21614**

**STATEMENT OF PROVISIONAL CONSOLIDATED TRADING & PROFIT AND LOSS FOR THE YEAR ENDED 30.06.2026**

(Rs in Lacs)

| Particulars | Note. No. | 30.06.2026 | 31.03.2026 |
|---|---|---|---|
| **Income:** | | | |
| Revenue from operations | 13 | 30,768.21 | 68,474.74 |
| Other Income | 13A | 498.30 | 855.75 |
| **Total Income** | | **31,266.50** | **69,330.49** |
| **Expenses:** | | | |
| Cost of Materials | 14 | 23,533.60 | 55,560.32 |
| Employee Benefit Expenses | 15 | 1,144.92 | 2,146.60 |
| Financial Costs | 16 | 623.90 | 1,276.56 |
| Depreciation and Amortization Expenses | 8 | 243.96 | 902.62 |
| Other Expenses | 17 | 1,172.90 | 2,232.22 |
| **Total Expenses** | | **26,719.28** | **62,118.31** |
| **Profit/Loss before before exceptional items and tax** | | - | - |
| **Exceptional Items** | | - | - |
| **Profit/Loss before Exraordinary items & tax** | (A-B) | **4,547.22** | **7,212.18** |
| **Extraordinary Items** | | - | 418.45 |
| **Profit/Loss before Tax** | | **4,547.22** | **6,793.73** |
| **Tax Expense:** | | | |
| - Current Tax | | 1,229.00 | 1,930.70 |
| - Short and Excess Provisions for Earliers | | - | 4.07 |
| - Deferred tax Asset | | | |
| **Profit/Loss for the year** | - | **3,318.23** | **4,858.96** |
| **Other comprehensive income** | | | |
| - Items thst will not be reclassified to profit or loss | | - | - |
| - Items that will be reclassified to profit or loss | | - | - |
| **Total comprehensive income for the year** | | **3,318.23** | **4,858.96** |
| **Earning per share (EPS) (of Rs 10 each)** | | | |
| Basic | | 0.78 | 1.14 |
| Diluted | | 0.78 | 1.14 |

**Notes On Accounts including Significant Accounting Policies**
**(See Accompanying Notes to the Financial Statement)**
**As per our Report of even date attached**

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES
CA
DELHI
Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319DDMRXC5476**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**SACHIDANAND UPADHYAY**
**MANAGING DIRECTOR**
**DIN: 01631728**

**VINAY SARDA**
**DIRECTOR**
**DIN: 07586783**

Lord's Mark Industries Limited

## LORD'S MARK INDUSTRIES LIMITED

**REGD ADD: B-101 RIDDHI SIDDHI COMPLEX, M.G ROAD, BORIVALI (E) MUMBAI 400066**

**CIN: L35103MH1979PLC021614**

### CONSOLIDATED PROVISIONAL CASH FLOW STATEMENT FOR THE PERIOD ENDED JUNE 30, 2026

**(Amount in Lacs)**

| PARTICULARS | 30.06.2026 | | 31.03.2026 | |
|---|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| Net Profit/(Loss) before extraordinary items | 4,547.22 | | 6,793.73 | |
| Add: Depreciation | 243.96 | | 902.62 | |
| Add: Interest paid on Borrowings | 623.90 | | 1,276.56 | |
| Add: Changes in Reserve & Surplus | 315.07 | | 9,625.74 | |
| **Cash flow before Working Capital Changes** | **5,730.16** | | **18,598.65** | |
| **Increase / (Decrease) in Current Liabiities** | | | | |
| Short Term Borrowings | -1,942.30 | | 23,280.75 | |
| Trade Payables | -138.43 | | 1,492.18 | |
| Other Current Liabilities | - | | - | |
| Short Term Provisions | 2,169.78 | | 2,747.74 | |
| **(Increase) / Decrease in Current Assets** | - | | - | |
| Inventories | 87.11 | | -14,973.74 | |
| Trade Receivables | 16,783.65 | | -61,335.38 | |
| Short Term Loans and Advances/Other Current Assets | -20,932.09 | | -10,422.16 | |
| | - | | - | |
| **Cash generated from operations** | 1,757.88 | | -40,611.95 | |
| Income Tax paid / Provision | 1,229.00 | | 1,822.75 | |
| **Net Cash flow from operating activities** | | 528.88 | | -42,434.70 |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | | | |
| (Increase) / Decrease of Fixed Assets | -2,162.56 | - | -39,155.60 | |
| (Increase) / Decrease of Other Non Current Assets | 115.30 | - | -4,505.32 | |
| **Net Cash flow from Investing activities** | | -2,047.26 | | -43,660.92 |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Increase in Share Capital | 102.85 | | 42,562.22 | |
| Minority Interest | -125.00 | | 398.61 | |
| Increase in Share Premium | 1,979.05 | | 42,814.00 | |
| Increase / (Decrease) in Share Application / Warrants | -130.00 | | 1,367.53 | |
| Increase / (Decrease) in Long Term Loans | -695.97 | | 14,584.45 | |
| Interest paid on Borrowings | -623.90 | | -1,276.56 | |
| **Net Cash flow from Financing activities** | | 507.04 | | 100,450.26 |
| **Net Increase / (Decrease) in Cash** | | -1,011.34 | | 14,354.63 |
| Add: Cash and Cash Equivalents from at the beginning of the year | | 14,357.36 | | 2.73 |
| **Cash and Cash Equivalents at the end of the year** | | **13,346.02** | | **14,357.36** |

**FOR SANJEEV S GUPTA & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**(FRN - 012466C)**

SANJEEV S GUPTA & ASSOCIATES CA DELHI Chartered Accountants

**CA PRABODH KUMAR BHATIA, PARTNER**
**M. No. 400319**

**Place: MUMBAI**
**Dated: 13.08.2026**
**UDIN - 26400319DDMRXC5476**

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited / Kratos Energy & Infrastructure Limited )**

**SACHIDANAND UPADHYAY**
**MANAGING DIRECTOR**
**DIN: 01631728**

**VINAY SARDA**
**DIRECTOR**
**DIN: 07586783**

Lord's Mark Industries Limited

1) The above unaudited consolidated financial results of the Company for the period ended 30th June, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th August, 2026.

2) Lord's Mark Industries Limited has been amalgamated with Kratos Energy & Infrastructure Limited pursuant to order passed by the honorable NCLT Mumbai, and the financial statements and prepared accordingly. The resultant company is now known as Lord's Mark Industries Limited.

3) The financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to Ind-AS is April 1, 2028.

4) The accounts of 4 Pvt Ltd Companies are merged to consolidated the accounts i.e. Lords Mark Tech Next Private Limited (holding 87.89%), Lords Mark Micro Biotech Private Limited (holding 92%) and Lords Green Energy Private Limited (holding 49%), Renalyxe Health Systems Private Limited (holding 85%)

5) Figures relating to the previous year have been regrouped wherever necessary.

**FOR LORD'S MARK INDUSTRIES LIMITED**
**(Formerly Known as Lords Mark India Limited**
**/ Kratos Energy & Infrastructure Limited)**

Lord's Mark Industries Limited

SANJEEV S GUPTA & ASSOCIATES
CA
DELHI
Chartered Accountants

**SACHIDANAND UPADHYAY – MANAGING DIRECTOR**
**DIN – 01631728**

**Place – Mumbai**
**Date - 13.08.2026**