

General information about company		
Scrip code*	500243	
NSE Symbol*	KIRLOSIND	
MSEI Symbol*	NOTLISTED	
ISIN*	INE250A01039	
Name of company	Kirloskar Industries Ltd	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	13-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2026	
Description of presentation currency	INR	
Level of rounding	Crores	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	13-02-2026 11:30	
End date and time of board meeting	13-02-2026 13:10	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	N/A

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	8.25	23.67
(ii)	Dividend Income	0	39.69
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	1.73	6.26
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	9.98	69.62
	Other income	4.91	15
	Total income	14.89	84.62
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	2.06	5.56
	Finance costs	0.22	0.69
	Depreciation, depletion and amortisation expense	0.61	1.85
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other expenses	3.37	9.29
	Total other expenses	3.37	9.29
	Total expenses	6.26	17.39
3	Total profit before exceptional items and tax	8.63	67.23
4	Exceptional items	-0.96	2.29
5	Total profit before tax	7.67	69.52
6	Tax expense		
7	Current tax	1.9	16.81
8	Deferred tax	-0.24	0
9	Total tax expenses	1.66	16.81
10	Net Profit Loss for the period from continuing operations	6.01	52.71
11	Profit (loss) from discontinued operations before tax	0.18	1.34

12	Tax expense of discontinued operations	-0.02	0.35	
13	Net profit (loss) from discontinued operation after tax	0.2	0.99	
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
15	Total profit (loss) for period	6.21	53.7	
16	Other comprehensive income net of taxes	-387.8	116.74	
17	Total Comprehensive Income for the period	-381.59	170.44	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
20	Details of equity share capital			
	Paid-up equity share capital	10.51	10.51	
	Face value of equity share capital	10	10	
21	Reserves excluding revaluation reserve			
22	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings per share from continuing operations	5.72	50.46	
	Diluted earnings per share from continuing operations	5.7	50.29	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	0.19	0.95	
	Diluted earnings per share from discontinued operations	0.19	0.94	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	5.91	51.41	
	Diluted earnings per share	5.89	51.23	
23	Debt equity ratio	0	0	Textual Information(1) &
24	Debt service coverage ratio	0	0	Textual Information(2) &
25	Interest service coverage ratio	0	0	Textual Information(3) &
26	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)	<p>1. The above results are reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 13 February 2026 and limited review of the same has been carried out by the Statutory Auditors of the Company.</p> <p>2. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and estimated the incremental impact of these changes on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the statement of profit and loss for the period ended December 31, 2025. The incremental impact on employee benefits of Rs.0.96 Crore primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and impact of these if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.</p> <p>3. This statement has 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 recognised accounting practices and policies to the extent applicable.</p> <p>4. Consequent to allotment of 9,443 Equity shares of Rs 10 each fully paid up pursuant to 'Kilroskar Industries Limited – Employees Stock Appreciation Rights Plan 2019' (KIL ESARP 2019), during the quarter, the Issued, Subscribed and Paid up Equity Share Capital of the company has increased to Rs 10,50,93,720/- comprising of 1,05,09,372 shares of Rs 10/- each.</p> <p>5. During the previous quarter, the reversal of ESAR charge for unvested options on account of separation of employee has resulted in exceptional gain and accordingly Exceptional Item of Rs. 3.25 Cr is shown as income.</p> <p>6. Previous year's / period's figures have been reclassified wherever necessary to conform with the classification of the current period.</p>
------------------------	---

Segment		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1	Windpower generation	0
2	Investments (Securities & Properties)	14.89
3	Unallocable	0
4	Held for sale (Discounting operation)	0.68
5	Held for sale	0
	Total Segment Revenue	15.57
	Less: Inter segment revenue	0
	Revenue from operations	15.57
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1	Windpower generation	0
2	Investments (Securities & Properties)	9.02
3	Unallocable	0
4	Held for sale (Discounting operation)	0
5	Held for sale	0
	Total Profit before tax	9.02
	i. Finance cost	0.22
	ii. Other Unallocable Expenditure net off Unallocable income	0.17
	Profit before tax	8.63
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1	Windpower generation	0
2	Investments (Securities & Properties)	5771.34
3	Unallocable	19
4	Held for sale (Discounting operation)	3.14
5	Held for sale	23.42
	Total Segment Asset	5816.9
	Un-allocable Assets	0
	Net Segment Asset	5816.9
4 Segment Liabilities		
Segment Liabilities		
1	Windpower generation	0
2	Investments (Securities & Properties)	16.16
3	Unallocable	534.29
4	Held for sale (Discounting operation)	5
5	Held for sale	0.02
	Total Segment Liabilities	555.47
	Un-allocable Liabilities	0
	Net Segment Liabilities	555.47
Disclosure of notes on segments		Textual Information(1)

Text Block

Textual Information(1)

Windpower generation business is subject to seasonal variations in winds, hence the results for the period are not necessarily comparable with the results of the previous periods' / full year's performance.

Other Comprehensive Income				
		Date of start of reporting period	01-10-2025	01-04-2025
		Date of end of reporting period	31-12-2025	31-12-2025
		Whether results are audited or unaudited	Unaudited	Unaudited
		Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss			
1	Gain/(loss) on Remeasurements of defined benefit plan	0.05	-0.09	
2	Gain/(loss) on fair valuation of quoted investments in equity shares	-452.55	136.30	
3	Income tax (expenses) /reversal relating to items that will not be reclassified to profit or loss	64.70	-19.47	
	Total Amount of items that will not be reclassified to profit and loss	-387.80	116.74	
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	
3	Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	
5	Total Other comprehensive income	-387.80	116.74	

