

General information about company	
Scrip code*	500243
NSE Symbol*	KIRLOSIND
MSEI Symbol*	NA
ISIN*	INE250A01039
Name of company	KIRLOSKAR INDUSTRIES LIMITED
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	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
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	14-11-2025 10:30
End date and time of board meeting	14-11-2025 13:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
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	2.76	6.11
(ii)	Dividend Income	20.75	20.75
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	1.82	4.55
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	1756.59	3455.99
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	1781.92	3487.4
	Other income	8.12	19.05
	Total income	1790.04	3506.45
2	Expenses		
	Cost of materials consumed	1028.63	1990.59
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-59.41	-27.08
	Employee benefit expense	99.6	189.72
	Finance costs	32.8	66.99
	Depreciation, depletion and amortisation expense	67.7	132.96
	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	479.68	882.15
	Total other expenses	479.68	882.15
	Total expenses	1649	3235.33
3	Total profit before exceptional items and tax	141.04	271.12
4	Exceptional items	3.74	6.25
5	Total profit before tax	144.78	277.37
6	Tax expense		
7	Current tax	41.7	73.29
8	Deferred tax	5.27	10.9
9	Total tax expenses	46.97	84.19
10	Net Profit Loss for the period from continuing operations	97.81	193.18
11	Profit (loss) from discontinued operations before tax	0.99	1.16

12	Tax expense of discontinued operations	0.31	0.37	
13	Net profit (loss) from discontinued operation after tax	0.68	0.79	
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
15	Total profit (loss) for period	98.49	193.97	
16	Other comprehensive income net of taxes	-767.46	505.36	
17	Total Comprehensive Income for the period	-668.97	699.33	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	51.63	95.48	
	Total profit or loss, attributable to non-controlling interests	46.86	98.49	
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-766.65	504.95	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-0.81	0.41	
20	Details of equity share capital			
	Paid-up equity share capital	10.5	10.5	
	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	48.9	90.91	
	Diluted earnings per share from continuing operations	48.51	90.13	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	0.65	0.75	
	Diluted earnings per share from discontinued operations	0.65	0.75	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	49.55	91.66	
	Diluted earnings per share	49.16	90.88	
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)

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 14 November 2025 and limited review of the same has been carried out by the Statutory Auditors of the Company.
2. 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 applicable recognized accounting practices and policies.
3. Exceptional Items- During the quarter, prospects of the step-down subsidiary, ISMT Enterprises SA Luxemburg., was evaluated and it was decided to liquidate the company. Consequently, voluntary liquidation was initiated during the quarter ended 30 June 2025. Considering this, the credit balance in Foreign currency translation reserve is reclassified to statement of profit & loss account of Rs. 2.01 crores and gain of Rs. 0.50 crores arising on account of loss of control is also recognized. On 1st September 2025, the name of 'ISMT Enterprises SA has been deleted from the Luxemburg Trade Registry and pursuant to the Certificate of Deregistration'
4. Exceptional Items- During the 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.
5. The- comparative figures have been regrouped and reclassified to meet the current quarter's/ year's classification.

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Financial Asset	
	Cash and cash equivalents	59.27
	Bank Balance other than (a) above	96.48
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	1202.4
	(II) Other Receivables	0
	Loans	0
	Investments	5329.6
	Other Financial assets	53.37
	Total Financial Asset	6741.12
2	Non Financial Asset	
	Inventories	1044.49
	Current tax assets (Net)	0.26
	Deferred tax Assets (Net)	0
	Investment Property	4.08
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	3569.6
	Capital work-in-progress	640.58
	Intangible assets under development	0
	Goodwill	0.01
	Other Intangible assets	26.56
	Other non-financial assets (to be specified)	315.96
	Total Non-Financial Asset	5601.54
	Total assets	12342.66
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	10.5
	Other equity	6867.77
	Total equity attributable to owners of parent	6878.27
	Non controlling interest	1940.68
	Total equity	8818.95
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	59.73
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	939.86
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0

	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	0
(d)	Borrowings (Other than Debt Securities)	1288.43
(e)	Deposits	7.35
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	187.96
	Total Financial Liabilities	2483.33
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	51.98
(b)	Provisions	51.7
(C)	Deferred tax liabilities (Net)	845.86
(d)	Other non-financial liabilities	90.84
	Total Non-Financial Liabilities	1040.38
	Total liabilities	3523.71
	Total equity and liabilities	12342.66
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	The above results are reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14 November 2025.
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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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Investments (Securities & Properties)	54.82	69.73
2	Real Estate (Refer Note 2 below)	2.18	4.3
3	Iron Casting (Refer Note 3 below)	1087.73	2123.06
4	Tube (Refer Note 3 below)	621.87	1217.66
5	Steel (Refer Note 3 below)	476.89	835.65
6	Unallocable	12.88	12.88
7	Held for Sale (Discountining operation) (Refer Note 1 below)	1.37	2.18
8	Held for Sale (Refer Note 4 below)	0	0
	Total Segment Revenue	2257.74	4265.46
	Less: Inter segment revenue	466.33	756.83
	Revenue from operations	1791.41	3508.63
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Investments (Securities & Properties)	23.62	28.52
2	Real Estate (Refer Note 2 below)	-1.93	-3.17
3	Iron Casting (Refer Note 3 below)	76.45	177.25
4	Tube (Refer Note 3 below)	67.74	109.57
5	Steel (Refer Note 3 below)	8.97	28.64
6	Unallocable	-1.01	-0.19
7	Held for Sale (Discountining operation) (Refer Note 1 below)	0.99	1.16
8	Held for Sale (Refer Note 4 below)	0	0
	Total Profit before tax	174.83	341.78
	i. Finance cost	32.8	66.99
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	142.03	274.79
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Investments (Securities & Properties)	5424.93	5424.93
2	Real Estate (Refer Note 2 below)	444.19	444.19
3	Iron Casting (Refer Note 3 below)	3649.29	3649.29
4	Tube (Refer Note 3 below)	1526.33	1526.33
5	Steel (Refer Note 3 below)	1225.57	1225.57
6	Unallocable	46.05	46.05
7	Held for Sale (Discountining operation) (Refer Note 1 below)	2.85	2.85
8	Held for Sale (Refer Note 4 below)	23.45	23.45
	Total Segment Asset	12342.66	12342.66
	Un-allocable Assets	0	0
	Net Segment Asset	12342.66	12342.66
4	Segment Liabilities		
	Segment Liabilities		

1	Investments (Securities & Properties)	25.46	25.46
2	Real Estate (Refer Note 2 below)	42.55	42.55
3	Iron Casting (Refer Note 3 below)	2094.67	2094.67
4	Tube (Refer Note 3 below)	187.21	187.21
5	Steel (Refer Note 3 below)	188.36	188.36
6	Unallocable	979.6	979.6
7	Held for Sale (Discounting operation) (Refer Note 1 below)	3.36	3.36
8	Held for Sale (Refer Note 4 below)	2.5	2.5
	Total Segment Liabilities	3523.71	3523.71
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	3523.71	3523.71
	Disclosure of notes on segments	Textual Information(1)	

Text Block

Textual Information(1)

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.
Assets for windpower generation are classified as Held for Sale.
2. Real Estate segment represents results of Wholly Owned Subsidiary "Avante Spaces Limited".
3. Iron Casting, Tube and Steel segment represents consolidated results of Kirloskar Ferrous Industries Limited, the Subsidiary.
4. Property, Plant and Equipment at Cello Platina classified as Asset Held for Sale.

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	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	-1.98	3.65
2	Gain/(loss) on fair valuation of quoted investments in equity shares	-893.79	588.85
3	Income tax (expenses) / reversal relating to items that will not be reclassified to profit or loss	128.31	-85.12
	Total Amount of items that will not be reclassified to profit and loss	-767.46	507.38
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	2.02
5	Total Other comprehensive income	-767.46	505.36

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	277.37
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	67.18
	Adjustments for decrease (increase) in inventories	82.23
	Adjustments for decrease (increase) in trade receivables, current	-157.92
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-45.44
	Adjustments for other financial assets, current	-2.18
	Adjustments for other bank balances	-11.44
	Adjustments for increase (decrease) in trade payables, current	-78.05
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	132.98
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-0.34
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	9.67
	Adjustments for other financial liabilities, non-current	-0.17
	Adjustments for unrealised foreign exchange losses gains	4.42
	Adjustments for dividend income	20.75
	Adjustments for interest income	6.1
	Adjustments for share-based payments	1.62
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-24.65
	Other adjustments to reconcile profit (loss)	1.16
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-47.78
	Net cash flows from (used in) operations	229.59
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	13.53
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	216.06
	Cash flows from used in investing activities	

	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	1.92
	Purchase of property, plant and equipment	159.06
	Proceeds from sales of investment property	0
	Purchase of investment property	0.36
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	32.05
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	20.75
	Interest received	7.03
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-22.43
	Net cash flows from (used in) investing activities	-120.1
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	2.14
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	12.57
	Repayments of borrowings	0
	Payments of lease liabilities	1.1
	Dividends paid	35.76
	Interest paid	47.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-19.18
	Net cash flows from (used in) financing activities	-88.61
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7.35
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0

	Net increase (decrease) in cash and cash equivalents	7.35
	Cash and cash equivalents cash flow statement at beginning of period	51.92
	Cash and cash equivalents cash flow statement at end of period	59.27