

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	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	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

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		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	2.8	8.91
(ii)	Dividend Income	0	20.75
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	1.81	6.36
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	1619.32	5075.31
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	1623.93	5111.33
	Other income	7.9	26.95
	Total income	1631.83	5138.28
2	Expenses		
	Cost of materials consumed	893.65	2884.24
	Purchases of stock-in-trade	18.8	18.8
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.66	-43.74
	Employee benefit expense	97.79	287.51
	Finance costs	29.03	96.02
	Depreciation, depletion and amortisation expense	68.49	201.45
	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	446.35	1328.5
	Total other expenses	446.35	1328.5
	Total expenses	1537.45	4772.78
3	Total profit before exceptional items and tax		
		94.38	365.5
4	Exceptional items	-19.44	-13.19
5	Total profit before tax		
		74.94	352.31
6	Tax expense		
7	Current tax	24.92	98.21
8	Deferred tax	0.77	11.67
9	Total tax expenses		
		25.69	109.88
10	Net Profit Loss for the period from continuing operations		
		49.25	242.43
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	49.45	243.42	
16	Other comprehensive income net of taxes	-387.23	118.13	
17	Total Comprehensive Income for the period	-337.78	361.55	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	20.34	115.82	
	Total profit or loss, attributable to non-controlling interests	29.11	127.6	
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-368.28	232.15	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	30.5	129.4	
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	19.17	109.94	
	Diluted earnings per share from continuing operations	19.02	109.18	
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	19.36	110.89	
	Diluted earnings per share	19.21	110.12	
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 and its subsidiaries ("Companies") have 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 Companies have 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.19.44 Crore primarily arises due to change in wage definition. The Companies continue 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. During the quarter ended 30th June 2025, prospects of the subsidiary of Kirloskar Ferrous Industries Limited, 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 was reclassified to the statement of profit & loss account of Rs. 2.01 crores and gain of Rs. 0.50 crores arising on account of loss of control was recognised. On 01st September 2025, pursuant to the certificate of deregistration, the name of 'ISMT Enterprises SA' has been deleted from the Luxembourg Trade Registry.</p> <p>4. 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>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. 3.74 Cr is shown as income.</p> <p>6. The Company does not have significant influence on Kirloskar Brothers Limited (KBL) as it does not participate in the management and / or financial decisions of KBL. As such KBL is not an Associate Company of the Company under the IND AS 24 and as such its financials are not included in the Consolidated Financial Statements of the Company.</p> <p>7. 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	Consolidated	Consolidated	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Investments (Securities & Properties)	14.89	84.62
2	Real Estate (Refer Note 2 below)	2.3	6.6
3	Iron Casting (Refer Note 3 below)	1069.7	3192.76
4	Tube (Refer Note 3 below)	494.05	1711.71
5	Steel (Refer Note 3 below)	440.89	1276.54
6	Unallocable	5.12	18
7	Held for Sale (Discounting operation) (Refer Note 1 below)	0.68	2.86
8	Held for Sale (Refer Note 4 below)	0	0
	Total Segment Revenue	2027.63	6293.09
	Less: Inter segment revenue	395.12	1151.95
	Revenue from operations	1632.51	5141.14
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Investments (Securities & Properties)	1.57	29.63
2	Real Estate (Refer Note 2 below)	-2.19	-5.8
3	Iron Casting (Refer Note 3 below)	71.08	248.33
4	Tube (Refer Note 3 below)	34.32	143.89
5	Steel (Refer Note 3 below)	16.73	45.37
6	Unallocable	1.9	0.1
7	Held for Sale (Discounting operation) (Refer Note 1 below)	0	0
8	Held for Sale (Refer Note 4 below)	0	0
	Total Profit before tax	123.41	461.52
	i. Finance cost	29.03	96.02
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	94.38	365.5
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Investments (Securities & Properties)	4919.28	4919.28
2	Real Estate (Refer Note 2 below)	487.67	487.67
3	Iron Casting (Refer Note 3 below)	3709.93	3709.93
4	Tube (Refer Note 3 below)	1429.47	1429.47
5	Steel (Refer Note 3 below)	1300.42	1300.42
6	Unallocable	45.86	45.86
7	Held for Sale (Discounting operation) (Refer Note 1 below)	3.14	3.14
8	Held for Sale (Refer Note 4 below)	23.42	23.42
	Total Segment Asset	11919.19	11919.19
	Un-allocable Assets	0	0
	Net Segment Asset	11919.19	11919.19
4 Segment Liabilities			
Segment Liabilities			

1	Investments (Securities & Properties)	14.21	14.21
2	Real Estate (Refer Note 2 below)	50.99	50.99
3	Iron Casting (Refer Note 3 below)	2154.22	2154.22
4	Tube (Refer Note 3 below)	166.27	166.27
5	Steel (Refer Note 3 below)	171.64	171.64
6	Unallocable	874.96	874.96
7	Held for Sale (Discountining operation) (Refer Note 1 below)	3.38	3.38
8	Held for Sale (Refer Note 4 below)	0.02	0.02
	Total Segment Liabilities	3435.69	3435.69
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	3435.69	3435.69
	Disclosure of notes on segments	Textual Information(1)	

Text Block

Textual Information(1)	<ol style="list-style-type: none">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	01-10-2025	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	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	0.81	4.46
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	64.51	-20.61
4	Foreign Currency Translation Differences	0.00	-2.02
	Total Amount of items that will not be reclassified to profit and loss	-387.23	118.13
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	-387.23	118.13

