ECO POWER

Karma Energy

KEL/SEC/SKC/8//2026

August 13, 2026

BSE LTD
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001.

Company Code No. 533451

Sub : **Outcome of the Board Meeting held on August 13, 2026**

Sir,

The Meeting of the Board of Directors of the Company held on 13th August, 2026 have unanimously approved and resolved on the following agenda item:-

- Un-audited Financial Results for the First quarter ended June 30, 2026 along with Limited Review Report of the Auditors thereon.

The meeting of the Board of Directors commenced at 16.10 hrs and concluded at 16.30 hrs (IST). We request you to take the above on record and note the compliance under relevant regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR).

Thanking you,

For **KARMA ENERGY LIMITED**

KARMA ENERGY LTD. MUMBAI

T V Subramanian
CFO & Company Secretary

Encl : a/a

Batliboi & Purohit
Chartered Accountants

National Insurance Building, 2nd Floor,
D.N. Road, Fort, Mumbai - 400 001.
Tel.: 22077942 / 22014930
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Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To the Board of Directors
Karma Energy Limited

1. We have reviewed the accompanying statement of unaudited financial results of Karma Energy Limited ('the Company') for the quarter ended June 30, 2026, (the Statement') attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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 of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Batliboi & Purohit
Chartered Accountants
Firm Registration No. 101048W

Atul Mehta

BATLIBOI & PUROHIT
MUMBAI
CHARTERED ACCOUNTANTS

Atul Mehta
Partner
Membership no 15935
UDIN: 26015935YGXTFS5157

Place : Mumbai
Date : August 13, 2026

Karma Energy Limited

(CIN - L3110MH2007PLC168823)
Regd. Office : 214, Empire House, Dr. D. N. Road, Ent. A. K. Nayak Marg, Fort, Mumbai - 400001
Tel Nos : 22071501-06 Fax : 22071514
Email : investorshelpdesk@weizmann.co.in Visit us at : www.karmaenergy.co

Statement of Financial Results for the Quarter Ended 30.06.26

(Rs in Lac)

	Particulars	Quarter Ended			Year Ended
		30.06.26 Unaudited	31.03.26 Audited	30.06.25 Unaudited	31.03.26 Audited
1	**Income**				
[a]	Revenue from Operations	320.37	88.05	305.82	975.83
[b]	Other Income	38.68	187.92	71.50	329.53
	Total Income	**359.05**	**275.97**	**377.32**	**1,305.36**
2	**Expenses**				
[a]	Operation and Maintenance Cost	115.55	193.49	164.55	663.87
[b]	Employee Benefits Expense	72.84	47.61	89.43	287.71
[c]	Finance Costs	3.39	3.63	4.37	16.16
[d]	Depreciation and Amortisation Expense	50.77	50.65	49.72	202.02
[e]	Other Expenses	66.05	91.41	60.64	310.63
	Total Expenses	**308.60**	**386.79**	**368.71**	**1,480.39**
3	**Profit / (Loss) before Exceptional Item and Tax (1 - 2)**	**50.45**	**(110.82)**	**8.61**	**(175.03)**
4	Exceptional Items (Net) - refer Note No 6	-	-	81.43	81.43
5	**Profit / (Loss) before Tax (3 + 4)**	**50.45**	**(110.82)**	**90.04**	**(93.60)**
6	**Tax Expense:**				
[a]	Current Tax	17.00	(16.00)	21.00	-
[b]	Prior Year Tax Expense	-	(4.90)	-	(186.40)
[c]	Deferred Tax	(10.61)	(7.63)	8.23	(12.13)
	Total Tax Expenses	**6.39**	**(28.53)**	**29.23**	**(198.53)**
7	**Profit / (Loss) after Tax (5 - 6)**	**44.06**	**(82.29)**	**60.81**	**104.93**
	Other Comprehensive Income				
	Items that will not be reclassified to Profit or Loss				
	Re-measurement Gains / (Losses) on defined benefit plans	-	(1.31)	-	(1.31)
	Tax effect	-	0.33	-	0.33
	Net Gain / (Loss) on Fair Value through OCI - Equity Securities	(1.15)	(1.29)	(1.15)	(4.46)
	Tax effect	0.26	0.30	0.26	1.02
	Total Other Comprehensive Income (Net of Tax)	**(0.89)**	**(1.97)**	**(0.89)**	**(4.42)**
	Total Comprehensive Income for the year	**43.17**	**(84.26)**	**59.92**	**100.51**
8	Paid up Equity Share Capital (Rs 10/- Per Share)	1,156.99	1,156.99	1,156.99	1,156.99
	Reserves as shown in Audited Balance Sheet				2,925.54
9	Earning per Share (of Rs 10/- each) (Quarter Figure not annualised)				
[a]	Basic (Rs.)	0.38	(0.71)	0.53	0.91
[b]	Diluted (Rs.)	0.38	(0.71)	0.53	0.91

Notes :

1. The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
2. These results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 13.08.26.
3. The statutory auditors have issued an unmodified report on the above results.
4. The Company is primarily operating in the business of Generation of Power from Renewable Sources. Hence, there is only one business segment as per Ind-AS 108 - Operating Segments.
5. The Company does not have any Subsidiary / Associate / Joint Venture Company(ies), as on 30.06.26.
6. The figures for the quarter ended 31.03.26 as reported in the financial results are the balancing figures between audited figures in respect of full financial years and the published unaudited year to date figures upto third quarter of the relevant financial year, which are subject to limited review.
7. Exceptional item consist of interest received on debtors written off in the previous periods, interest on same realised during the previous year as per the order of Hon'ble Tamil Nadu Electricity Regulatory Commission.
8. Previous period's figures have been regrouped / reclassified wherever necessary to confirm to this period's classification

For Karma Energy Limited

KARMA ENERGY LIMITED MUMBAI

BATLIBOI & PUROHIT MUMBAI CHARTERED ACCOUNTANTS

Neelkamal V. Siraj
Director
DIN 00021986
Mumbai, Dated : 13.08.26