Kirloskar Oil Engines

Date: 6th August 2026

BSE Scrip Code: **533293**

To
Corporate Relationship Department
BSE Limited
1st Floor, Rotunda Building,
Dalal Street, Fort,
Mumbai – 400 001

NSE Scrip Code: **KIRLOSENG**

To
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C -1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

Dear Sir/Madam,

This is to inform you that:

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments thereunder, please find enclosed herewith:

1. The Standalone Un-Audited Financial Results of the Company for the quarter ended 30th June 2026 and the Consolidated Un-Audited Financial Results of the Company for the quarter ended 30th June 2026, which were approved by the Board of Directors in its meeting held on 6th August 2026;
2. A copy of Limited Review Report of the Company, dated 6th August 2026, received from G. D. Apte & Co., Chartered Accountants, Pune, (Firm Registration No. 100515W), Statutory Auditors of the Company on aforesaid un-audited Financial Results - Standalone and Consolidated;

The meeting of the Board of Directors of the Company commenced at 1.45 PM and concluded at 4.45 PM.

You are requested to take the same on your record.

Thanking you,

Yours faithfully,
**For Kirloskar Oil Engines Limited**

Irani

**Farah Irani**
**Company Secretary and Compliance Officer**

Encl.: As above.

KIRLOSKAR OIL ENGINES LIMITED
CIN : L29100PN2009PLC133351
Registered office : Laxmanrao Kirloskar Road, Khadki, Pune - 411003
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

( ₹ in Crores )

| | Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|---|
| | | 30-06-2026 | 31-03-2026 | 30-06-2025 | 31-03-2026 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 | Income | | | | |
| | a) Revenue from operations | 1,471.30 | 1,534.71 | 1,272.02 | 5,646.83 |
| | b) Other income | 10.77 | 8.89 | 12.13 | 40.66 |
| | Total income (a + b) | 1,482.07 | 1,543.60 | 1,284.15 | 5,687.49 |
| 2 | Expenses | | | | |
| | a) Cost of raw materials and components consumed | 800.89 | 801.47 | 679.94 | 2,973.80 |
| | b) Purchase of traded goods | 223.14 | 202.70 | 172.08 | 724.30 |
| | c) Changes in inventories of finished goods, work-in-progress and traded goods | (58.03) | 1.57 | (25.20) | (24.02) |
| | d) Employee benefits expense | 111.02 | 90.94 | 79.83 | 356.85 |
| | e) Finance costs | 2.09 | 3.05 | 3.06 | 11.03 |
| | f) Depreciation and amortisation expense | 40.42 | 39.19 | 33.15 | 143.31 |
| | g) Other expenses | 234.56 | 258.47 | 196.95 | 903.97 |
| | h) Expenses capitalised | (5.76) | (13.27) | (3.22) | (25.34) |
| | Total expenses (a to h) | 1,348.33 | 1,384.12 | 1,136.59 | 5,063.90 |
| 3 | Profit before exceptional items and tax (1 - 2) | 133.74 | 159.48 | 147.56 | 623.59 |
| 4 | Exceptional items - (expense) / income (Refer note 5) | - | (9.60) | - | (29.68) |
| 5 | Profit before tax from continuing operations (3 + 4) | 133.74 | 149.88 | 147.56 | 593.91 |
| 6 | Tax expense : | | | | |
| | a) Current tax | 35.07 | 17.43 | 38.93 | 134.61 |
| | b) Deferred tax | (0.64) | 21.35 | (0.90) | 17.80 |
| | Total tax expense (6) (a + b) | 34.43 | 38.78 | 38.03 | 152.41 |
| 7 | Net Profit for the period from continuing operations (5 - 6) | 99.31 | 111.10 | 109.53 | 441.50 |
| 8 | Discontinued operations (Refer note 6) | | | | |
| | a) Profit before tax | - | - | 17.73 | 26.09 |
| | b) Tax expense | - | - | 4.46 | 6.57 |
| | Net profit after tax for the period from discontinued operations (a - b) | - | - | 13.27 | 19.52 |
| 9 | Net profit for the period (7 + 8) | 99.31 | 111.10 | 122.80 | 461.02 |
| 10 | Other Comprehensive Income / (Loss) | | | | |
| | Items that will not be reclassified to profit or loss in subsequent periods | | | | |
| | a) Re-measurement gain / (loss) on defined benefit plans | 0.39 | 4.91 | 0.27 | 1.58 |
| | b) Income tax (expense)/income on above | (0.10) | (1.24) | (0.07) | (0.40) |
| | Subtotal (A) ( a + b) | 0.29 | 3.67 | 0.20 | 1.18 |
| | c) Net gain / (loss) on equity instruments measured at fair value through other comprehensive income ("FVOCI") | - | (0.02) | - | (0.00) |
| | d) Income tax (expense)/income on above | - | 0.00 | - | 0.00 |
| | Subtotal (B) (c + d) | - | (0.02) | - | (0.00) |
| | Net other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods [(A) + (B)] | 0.29 | 3.65 | 0.20 | 1.18 |
| | Total other comprehensive income/(loss) for the period, net of tax (10) | 0.29 | 3.65 | 0.20 | 1.18 |
| 11 | Total comprehensive Income/(loss) for the period, net of tax (9 + 10) | 99.60 | 114.75 | 123.00 | 462.20 |
| 12 | Paid-up equity share capital (Face value of ₹ 2 each) | 29.08 | 29.07 | 29.05 | 29.07 |
| 13 | Other equity | | | | 3,325.43 |
| 14 | Earnings per share (EPS) ( ₹ ) (Face value of ₹ 2 each) [not annualized] | | | | |
| | For Continuing Operations | | | | |
| | a) Basic ( ₹ ) | 6.83 | 7.64 | 7.55 | 30.39 |
| | b) Diluted ( ₹ ) | 6.82 | 7.63 | 7.54 | 30.35 |
| | For Discontinued Operations | | | | |
| | a) Basic ( ₹ ) | - | - | 0.91 | 1.34 |
| | b) Diluted ( ₹ ) | - | - | 0.91 | 1.34 |
| | For Continuing and Discontinued Operations | | | | |
| | a) Basic ( ₹ ) | 6.83 | 7.64 | 8.46 | 31.73 |
| | b) Diluted ( ₹ ) | 6.82 | 7.63 | 8.45 | 31.69 |

Continued to Page no.2...

G. D. APTE & CO. ★ Chartered Accountants ★

Notes:



1 The Company mainly operates in the business of manufacturing of Engines wherein two customer based reportable segments had been identified namely - Business to Business ("B2B") and Business to Customer ("B2C") (upto 10th October 2025 - *refer note 6*). However, post transfer of net assets of B2C business segment, the Company operates in a segment of B2B only at standalone level. Further as per para 4 of Ind AS 108 "Operating Segments", the Company is required to disclose segment information only in the consolidated financial results. Accordingly, disclosure of this information has been included under consolidated financial results for the quarter ended 30th June 2026.

2 The above 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.

3 The Company has incorporated Kirloskar Advanced Systems Private Limited as a wholly owned subsidiary company w.e.f. 30th March 2026. The Board of Directors of the Company had decided to keep the initial investment upto ₹ 9 Crores. Accordingly, during the quarter ended 30th June 2026, the Company has invested ₹ 9 Crores towards initial subscription of equity share capital of Kirloskar Advanced Systems Private Limited.

4 The Board of Directors of the Company in its meeting held on 11th February 2026, had given its consent for further investment in 3,200 equity shares of AED 1,000 per share of Kirloskar International ME FZE (hereinafter referred as 'KIME'), UAE, a wholly owned subsidiary of the Company. Accordingly on 30th June 2026, the Company has made payment of consideration of AED 3.20 million (i.e. ₹ 8.28 Crores) to KIME.

5 The standalone financial results for the quarter and year ended 31st March 2026 included the impact of exceptional items amounting to ₹ 9.60 Crores and ₹ 29.68 Crores, respectively, pertaining to incremental impact on account of the New Labour Codes.

6 The Board of Directors of the Company in its meeting held on 10th October 2025 approved the transfer of the Company's Business to Customer ("B2C") business segment i.e. Water Management Solutions ("WMS") – Domestic & Exports Business by way of slump sale as a going concern to its wholly owned subsidiary, 'KOEL Fluid Dynamics Private Limited' ("KFD") (formerly known as La-Gajjar Machineries Private Limited ("LGM")).

The aforesaid B2C business segment of the Company was transferred to KFD (LGM) with effect from 11th October 2025. The consideration was in the form of issuance and allotment of 10,65,150 equity shares of KFD (LGM) having face value of ₹ 10/- each to the Company, on a private placement basis, on terms as set out in the Business Transfer Agreement. Accordingly, the net assets of ₹ 18.88 Crores was transferred on a slump sale basis at their carrying values, and the consideration was accounted for at such carrying values of net assets as an addition to the Company's investment in the subsidiary, consistent with the Company's accounting policy, in accordance with the applicable Indian accounting standards.

The operations of the Business to Customer ("B2C") business of the Company is classified as discontinued operations for all the periods presented in these standalone financial results of the Company, in accordance with the applicable accounting standards. Since the transaction was with the wholly owned subsidiary company, there is no impact on the consolidated financial results.

**The results of the business classified as discontinued operations in the standalone financial results are as under:**

| Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|
| | 30-06-2026 | 31-03-2026 | 30-06-2025 | 31-03-2026 |
| | Unaudited | Audited | Unaudited | Audited |
| (a) Revenue from operations and other income | - | - | 172.76 | 318.07 |
| (b) Total expenses | - | - | 155.03 | 291.98 |
| **(c) Profit/(loss) before tax (a-b)** | - | - | **17.73** | **26.09** |
| (d) Tax expense/(income) of discontinued operations | - | - | 4.46 | 6.57 |
| **Profit/(loss) after tax (c - d)** | - | - | **13.27** | **19.52** |

7 The Nomination and Remuneration Committee (NRC) of the Board of Directors of the Company in its meeting held on 14th May 2026 has approved the grant of 2,40,000 employee stock options to the eligible employees of the Company in terms of 'Kirloskar Oil Engines Limited – Employee Stock Option Plan 2019 ("KOEL ESOP 2019") and the special resolutions passed by the Members of the Company at the Annual General Meeting held on 9th August 2019 and 12th August 2021. Of the above, 36,108 options have been voluntarily surrendered by an employee and subsequently cancelled by the NRC in its meeting held on 6th August 2026.

8 During the quarter ended 30th June 2026, the Company has allotted 20,735 fully paid-up equity shares of ₹ 2/- each to the option grantees upon exercise of Employee Stock Options pursuant to 'Kirloskar Oil Engines Limited – Employee Stock Option Plan 2019' ('KOEL ESOP 2019'). Consequent to aforesaid allotment, the paid-up equity share capital of the Company has increased from 14,53,59,209 fully paid-up equity shares of ₹ 2/- each to 14,53,79,944 fully paid-up equity shares of ₹ 2/- each.

9 The figures for the quarter ended 31st March 2026 are balancing figures between audited figures in respect of full financial year ended 31st March 2026 and the published year to date figures upto the third quarter ended 31st December 2025 which were subjected to "Limited Review" by the Statutory Auditors of the Company.

10 The figures for the previous periods have been regrouped wherever required to make them comparable with those of the current period.

11 The above standalone financial results for the quarter ended 30th June 2026 are reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 6th August 2026 and are subjected to a "Limited Review" by the Statutory Auditors of the Company.

**Registered Office:**
**Laxmanrao Kirloskar Road,**
**Khadki, Pune - 411 003**

G. D. APTE & CO. Chartered Accountants

KIRLOSKAR OIL ENGINES LTD. PUNE-3

**For Kirloskar Oil Engines Limited**

Gauri Kirloskar
Vice Chairperson and Managing Director
DIN: 03366274

Place : Pune
Date : 6th August 2026

**Independent Auditor's Review Report on Unaudited Standalone Financial Results of Kirloskar Oil Engines Limited for Quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

The Board of Directors
Kirloskar Oil Engines Limited

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

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). 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 the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 recognition and measurement principles laid down in the aforesaid Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure

G. D. APTE & CO. Chartered Accountants

Requirements) Regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

For G D Apte & Co
Chartered Accountants
Firm Registration Number: 100515W
UDIN: 26121007DEDKBG2948

Anagha M. Nanivadekar
Partner
Membership Number: 121 007
Pune, August 06, 2026

KIRLOSKAR OIL ENGINES LIMITED
CIN : L29100PN2009PLC133351
Registered office : Laxmanrao Kirloskar Road, Khadki, Pune - 411003
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

( ₹ in Crores )

| | Particulars | Consolidated | | | |
|---|---|---|---|---|---|
| | | Quarter ended | | | Year ended |
| | | 30-06-2026 | 31-03-2026 | 30-06-2025 | 31-03-2026 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 | **Income** | | | | |
| | a) Revenue from operations | 1,999.53 | 2,116.23 | 1,761.79 | 7,701.01 |
| | b) Other income | 15.21 | 11.94 | 34.70 | 68.46 |
| | **Total income (a+b)** | **2,014.74** | **2,128.17** | **1,796.49** | **7,769.47** |
| 2 | **Expenses** | | | | |
| | a) Cost of raw materials and components consumed | 949.99 | 863.41 | 836.36 | 3,468.22 |
| | b) Purchase of traded goods | 317.07 | 321.68 | 213.04 | 1,015.93 |
| | c) Changes in inventories of finished goods, work-in-progress and traded goods | (82.44) | 64.21 | (30.55) | (37.39) |
| | d) Employee benefits expense | 191.18 | 162.51 | 137.12 | 612.42 |
| | e) Finance costs^^ | 115.96 | 119.83 | 139.34 | 522.71 |
| | f) Depreciation and amortisation expense | 48.51 | 49.15 | 39.66 | 174.04 |
| | g) Other expenses | 329.16 | 341.22 | 282.43 | 1,250.16 |
| | h) Expenses capitalised | (5.76) | (13.27) | (3.22) | (25.34) |
| | **Total expenses (a to h)** | **1,863.67** | **1,908.74** | **1,614.18** | **6,980.75** |
| 3 | **Profit before exceptional items and tax (1-2)** | **151.07** | **219.43** | **182.31** | **788.72** |
| 4 | **Exceptional items - income / (expense) (Refer note 6)** | - | **(9.44)** | - | **(32.45)** |
| 5 | **Profit before tax from continuing operations (3 + 4)** | **151.07** | **209.99** | **182.31** | **756.27** |
| 6 | **Tax expense :** | | | | |
| | Current tax | 45.11 | 30.94 | 51.46 | 172.42 |
| | (Excess)/short provision relating to previous years | - | (1.99) | - | (1.99) |
| | Deferred tax | (5.10) | 25.82 | (3.33) | 28.12 |
| | **Total tax expense (6)** | **40.01** | **54.77** | **48.13** | **198.55** |
| 7 | **Net profit for the period from continuing operations (5 - 6)** | **111.06** | **155.22** | **134.18** | **557.72** |
| 8 | **Discontinued operations (Refer note 7)** | | | | |
| | Profit before tax | - | - | 0.29 | 0.29 |
| | Profit on sale of undertaking | - | - | 4.25 | 4.25 |
| | Tax expense/(income) | - | - | (0.20) | (0.20) |
| | **Net profit after tax for the period from discontinued operations ^** | - | - | **4.74** | **4.74** |
| 9 | **Net profit for the period (7 + 8 )** | **111.06** | **155.22** | **138.92** | **562.46** |
| 10 | **Other Comprehensive Income / (Loss)** | | | | |
| | **Items that will be reclassified to profit or loss in subsequent periods (A) :** | | | | |
| | i) Exchange differences in translating the financial statements of foreign operations | 0.22 | (1.21) | (0.08) | (1.66) |
| | ii) Income tax (expense)/income on above | - | - | - | - |
| | **Subtotal (a) = [(i) + (ii)]** | **0.22** | **(1.21)** | **(0.08)** | **(1.66)** |
| | iii) Fair value changes on loans, related to financial services business, classified under "Hold and Sell" business model | (3.70) | (5.69) | 22.82 | 42.66 |
| | iv) Income tax (expense)/income on above | 0.93 | 1.43 | (5.74) | (10.74) |
| | **Subtotal (b) = [(iii) + (iv)]** | **(2.77)** | **(4.26)** | **17.08** | **31.92** |
| | Total (A)= (a)+(b) | **(2.55)** | **(5.47)** | **17.00** | **30.26** |
| | **Items that will not be reclassified to profit or loss in subsequent periods (B):** | | | | |
| | i) Re-measurement gain/(loss) on defined benefit plans | 0.40 | 6.20 | 0.23 | 2.49 |
| | ii) Income tax (expense)/income on above | (0.10) | (1.56) | (0.06) | (0.63) |
| | **Subtotal (a) = [(i) + (ii)]** | **0.30** | **4.64** | **0.17** | **1.86** |
| | iii) Net gain/(loss) on equity instruments measured at fair value through other comprehensive income | - | (0.02) | - | (0.00) |
| | iv) Income tax (expense)/income on above | - | 0.00 | - | 0.00 |
| | **Subtotal (b) = [(iii) + (iv)]** | - | **(0.02)** | - | **0.00** |
| | Total (B)= (a)+(b) | **0.30** | **4.62** | **0.17** | **1.86** |
| | Total other comprehensive income/(loss) for the period, net of tax [(A) + (B) = 10] | **(2.25)** | **(0.85)** | **17.17** | **32.12** |
| 11 | **Total comprehensive income/ (loss) for the period, net of tax (9 + 10)** | **108.81** | **154.37** | **156.09** | **594.58** |
| 12 | **Profit for the period attributable to:** | | | | |
| | a) Owners of the Company ^ | 113.71 | 158.60 | 141.88 | 574.32 |
| | b) Non-controlling Interest | (2.65) | (3.38) | (2.96) | (11.86) |
| 13 | **Other comprehensive income for the period attributable to:** | | | | |
| | a) Owners of the Company ^ | (2.35) | 1.62 | 17.30 | 35.54 |
| | b) Non-controlling Interest | 0.10 | (2.47) | (0.13) | (3.42) |
| 14 | **Total comprehensive income for the period attributable to:** | | | | |
| | a) Owners of the Company ^ | 111.36 | 160.22 | 159.18 | 609.86 |
| | b) Non-controlling interest | (2.55) | (5.85) | (3.09) | (15.28) |
| 15 | **Paid-up equity share capital (Face value of ₹ 2 each)** | **29.08** | **29.07** | **29.05** | **29.07** |
| 16 | **Other Equity** | | | | **3,591.12** |
| 17 | **Earnings per share ( ₹ ) (Face value of ₹ 2 each) [not annualized]** | | | | |
| | **For Continuing Operations** | | | | |
| | a) Basic ( ₹ ) | 7.82 | 10.91 | 9.44 | 39.20 |
| | b) Diluted ( ₹ ) | 7.81 | 10.86 | 9.42 | 39.05 |
| | **For Discontinued Operations** | | | | |
| | a) Basic ( ₹ ) | - | - | 0.33 | 0.33 |
| | b) Diluted ( ₹ ) | - | - | 0.33 | 0.33 |
| | **For Continuing and Discontinued Operations** | | | | |
| | **a) Basic ( ₹ )** | **7.82** | **10.91** | **9.77** | **39.53** |
| | **b) Diluted ( ₹ )** | **7.81** | **10.86** | **9.75** | **39.38** |

^ Net profit/(loss) after tax from discontinued operations is wholly attributable to owners of the Company.

Continued to Page no. 2

G. D. APTE & CO.
Chartered Accountants

**Notes:**

1 The Group ("the Company and its subsidiaries") operates in the business of manufacturing of Engines and Pumps wherein two customer based reportable segments had been identified namely - Business to Business ("B2B") and Business to Customer ("B2C"). However, as per para 4 of Ind AS 108 "Operating Segments", Kirloskar Oil Engines Limited ("the Company") is required to disclose segment information only in the Consolidated Financial Results. At consolidated level, the Group has identified three operating reportable segments namely B2B, B2C and Financial Services. The identification of operating segments is consistent with performance assessment and resource allocation by the management.

The Consolidated Statement of Segment wise Revenue, Results, Assets and Liabilities are as under:

( ₹ in Crores )

| Particulars | Consolidated | | | |
|---|---|---|---|---|
| | Quarter ended | | | Year ended |
| | 30-06-2026 | 31-03-2026 | 30-06-2025 | 31-03-2026 |
| | Unaudited | Audited | Unaudited | Audited |
| **SEGMENT REVENUE** | | | | |
| B2B | 1,488.36 | 1,556.71 | 1,276.32 | 5,685.81 |
| B2C | 301.00 | 338.93 | 291.78 | 1,138.53 |
| Financial Services | 210.17 | 220.59 | 193.69 | 876.67 |
| **REVENUE FROM OPERATIONS** | **1,999.53** | **2,116.23** | **1,761.79** | **7,701.01** |
| **SEGMENT RESULTS*** | | | | |
| B2B | 114.63 | 152.23 | 139.28 | 591.92 |
| B2C | 25.76 | 42.10 | 27.66 | 106.19 |
| Financial Services # | 9.38 | 28.13 | 13.67 | 92.44 |
| Unallocated | 5.67 | 3.65 | 7.46 | 20.78 |
| **TOTAL SEGMENT RESULTS** | **155.44** | **226.11** | **188.07** | **811.33** |
| Less: | | | | |
| (i) Finance costs ** | 4.37 | 6.68 | 5.76 | 22.61 |
| (ii) Exceptional items - (income)/expense (Refer note 6) | - | 9.44 | - | 32.45 |
| **PROFIT BEFORE TAX FROM CONTINUING OPERATIONS (A)** | **151.07** | **209.99** | **182.31** | **756.27** |
| **PROFIT BEFORE TAX FROM DISCONTINUED OPERATIONS (B) (Refer note 7)** | - | - | **4.54** | **4.54** |
| **PROFIT BEFORE TAX FOR THE PERIOD [(A)+ (B)]** | **151.07** | **209.99** | **186.85** | **760.81** |
| **SEGMENT ASSETS** | | | | |
| B2B | 2,972.20 | 2,640.60 | 2,242.53 | 2,640.60 |
| B2C | 751.24 | 748.95 | 687.29 | 748.95 |
| Financial Services | 6,571.20 | 6,751.45 | 6,875.66 | 6,751.45 |
| Unallocated assets | 636.79 | 711.44 | 797.01 | 711.44 |
| **TOTAL ASSETS** | **10,931.43** | **10,852.44** | **10,602.49** | **10,852.44** |
| **SEGMENT LIABILITIES** | | | | |
| B2B | 1,571.90 | 1,405.33 | 1,352.85 | 1,405.33 |
| B2C | 333.05 | 360.29 | 334.14 | 360.29 |
| Financial Services | 5,200.17 | 5,388.29 | 5,591.76 | 5,388.29 |
| Unallocated liabilities | 123.57 | 123.40 | 107.12 | 123.40 |
| **TOTAL LIABILITIES** | **7,228.69** | **7,277.31** | **7,385.87** | **7,277.31** |

*Profit/ (Loss) before exceptional items, tax and interest from each segment
# Profit/(Loss) before exceptional items, tax and after interest
** Other than the interest pertaining to the "Financial Services" segment

*^^ Disaggregation of finance costs are as below -*

| Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|
| | 30-06-2026 | 31-03-2026 | 30-06-2025 | 31-03-2026 |
| Finance costs relating to financial services business | 111.59 | 113.15 | 133.58 | 500.10 |
| Finance costs relating to Other than financial services business | 4.37 | 6.68 | 5.76 | 22.61 |
| **Total** | **115.96** | **119.83** | **139.34** | **522.71** |

2 As per Ind AS 108 "Operating Segments", the Group has reported 'Segment information' as described below:-

A) Business to Business (B2B) - This segment comprises of production, sales and services of Engines, Gensets, Electric Motors, spares parts of these products and oils, Farm Machines like power tillers, power weeders etc.

B) Business to Customers (B2C) - This segment comprises of production, assembly, sales and services of Diesel or Electric operated Pumps & pumpsets, accessories and allied products

C) Financial Services - This segment includes operations of rendering financial services through wholly owned Non-Banking Financial Company (NBFC) subsidiary Arka Financial Holdings Private Limited, NBFC step-down subsidiary Arka Fincap Limited and a step-down subsidiary Arka Investment Advisory Services Private Limited respectively.

D) Unallocable - Unallocable comprises of assets, liabilities, revenue and expenses which are not directly related with any of the operating segments.

3 The above 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.

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4 The Company has incorporated Kirloskar Advanced Systems Private Limited as a wholly owned subsidiary company w.e.f. 30th March 2026. The Board of Directors of the Company had decided to keep the initial investment upto ₹ 9 Crores. Accordingly, during the quarter ended 30th June 2026, the Company has invested ₹ 9 Crores towards initial subscription of equity share capital of Kirloskar Advanced Systems Private Limited.

5 The Board of Directors of the Company in its meeting held on 11th February 2026, had given its consent for further investment in 3,200 equity shares of AED 1,000 per share of Kirloskar International ME FZE (hereinafter referred as 'KIME'), UAE, a wholly owned subsidiary of the Company. Accordingly on 30th June 2026, the Company made payment of consideration of AED 3.20 million (i.e. ₹ 8.28 Crores) to KIME.

6 The consolidated financial results for the quarter and year ended 31st March 2026 included the impact of exceptional items amounting to ₹ 9.44 Crores and ₹ 32.45 Crores, respectively, pertaining to incremental impact on account of the New Labour Codes.

7 During the quarter ended 30th June 2025, KOEL Fluid Dynamics Private Limited ("KFD") (formerly known as La-Gajjar Machineries Private Limited) transferred its 'Cables, Wires & Pipes business' ("undertaking") by way of slump sale on a going concern basis at an aggregate consideration of ₹ 10.70 Crores subject to closing adjustments by executing Business Transfer Agreement (BTA) on 30th June 2025 (Closing date) between KFD and the Buyer i.e Vira Logistics and accordingly the 'Cables, Wires & Pipes business' of KFD was transferred to the Buyer w.e.f. Closing date.

**The results of the undertaking classified as discontinued operations in the consolidated financial results are as under:**

( ₹ in Crores )

| Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|
| | 30-06-2026 | 31-03-2026 | 30-06-2025 | 31-03-2026 |
| | Unaudited | Audited | Unaudited | Audited |
| (a) Revenue from operations and other income | - | - | 3.16 | 3.16 |
| (b) Total expenses | - | - | 2.87 | 2.87 |
| (c) Profit before tax | - | - | 0.29 | 0.29 |
| (d) Tax expense/(income) of discontinued operations | - | - | (0.20) | (0.20) |
| **(e) Profit after tax [(e) = (c) - (d)]** | - | - | **0.49** | **0.49** |
| (f) Profit on sale of undertaking | - | - | 4.25 | 4.25 |
| (g)Tax expense/(income) on profit on sale of undertaking | - | - | - | - |
| **(h) Profit after tax on sale of undertaking [(h) = (f) - (g)]** | - | - | 4.25 | 4.25 |
| (i) Total profit before tax from discontinued operations [(c) + (f)] | - | - | 4.54 | 4.54 |
| (j)Total tax expense/(income) of discontinued operations [(d) + (g)] | - | - | (0.20) | (0.20) |
| **(k) Net profit after tax from discontinued operations [(i) - (j)]** | - | - | **4.74** | **4.74** |

8 The Board of Directors of the Company in its meeting held on 10th October 2025 approved the transfer of the Company's Business to Customer ("B2C") business segment i.e. Water Management Solutions ("WMS") – Domestic & Exports Business by way of slump sale as a going concern to its wholly owned subsidiary, 'KOEL Fluid Dynamics Private Limited' ("KFD") (formerly known as La-Gajjar Machineries Private Limited ("LGM")).

The aforesaid B2C business segment of the Company was transferred to KFD (LGM) with effect from 11th October 2025. The consideration was in the form of issuance and allotment of 10,65,150 equity shares of KFD (LGM) having face value of ₹ 10/- each to the Company, on a private placement basis, on terms as set out in the Business Transfer Agreement. Since this transaction was between the Company and its wholly owned subsidiary company, there is no impact on the consolidated financial results.

9 The Nomination and Remuneration Committee (NRC) of the Board of Directors of the Company in its meeting held on 14th May 2026 has approved the grant of 2,40,000 employee stock options to the employees of the Company in terms of 'Kirloskar Oil Engines Limited – Employee Stock Option Plan 2019 ("KOEL ESOP 2019") and the special resolutions passed by the Members of the Company at the Annual General Meeting held on 9th August 2019 and 12th August 2021. Of the above, 36,108 options have been voluntarily surrendered by an employee and subsequently cancelled by the NRC in its meeting held on 6th August 2026.

10 During the quarter ended 30th June 2026, the Company has allotted 20,735 fully paid-up equity shares of ₹ 2/- each to the option grantees upon exercise of Employee Stock Options pursuant to 'Kirloskar Oil Engines Limited – Employee Stock Option Plan 2019' ('KOEL ESOP 2019'). Consequent to aforesaid allotment, the paid-up equity share capital of the Company has increased from 14,53,59,209 fully paid-up equity shares of ₹ 2/- each to 14,53,79,944 fully paid-up equity shares of ₹ 2/- each.

11 The consolidated financials results includes the results of the following subsidiaries :-

i) KOEL Fluid Dynamics Private Limited ("KFD") (formerly known as La-Gajjar Machineries Private Limited ("LGM")), wholly owned subsidiary of the Company [name change w.e.f. 8th January 2026].

ii) Arka Financial Holdings Private Limited ("AFHPL"), wholly owned subsidiary of the Company.

iii) Kirloskar Americas Corporation ("KAC") wholly owned subsidiary of the Company.

iv) Kirloskar International ME FZE ("KIME"), wholly owned subsidiary of the Company.

v) Arka Fincap Limited ("AFL"), subsidiary of AFHPL and step-down subsidiary of the Company.

vi) Arka Investment Advisory Services Private Limited ("AIASPL") ,wholly owned subsidiary of AFHPL and step-down subsidiary of the Company.

vii) Engines LPG, LLC doing business as Wildcat Power Gen ("Engines LPG LLC"), subsidiary of KAC and step-down subsidiary of the Company.

viii) Kirloskar Advanced Systems Private Limited ("KASPL"), wholly owned subsidiary of the Company w.e.f. 30th March 2026.

12 The figures for the quarter ended 31st March 2026 are balancing figures between audited figures in respect of full financial year ended 31st March 2026 and the published year to date figures upto the third quarter ended 31st December 2025 which were subjected to "Limited Review" by the Statutory Auditors of the Company.

13 The figures for the previous periods have been regrouped wherever required to make them comparable with those of the current period. The impact of such regroupings is not material to the consolidated financial results.

14 The above consolidated financial results for the quarter ended 30th June 2026 are reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 6th August 2026 and are subjected to "Limited Review" by the Statutory Auditors of the Company.

**Registered Office:**
**Laxmanrao Kirloskar Road,**
**Khadki, Pune - 411003**

G. D. APTE & CO. Chartered Accountants

KIRLOSKAR OIL ENGINES LTD. PUNE-3

**For Kirloskar Oil Engines Limited**

Gauri Kirloskar
**Gauri Kirloskar**
**Vice Chairperson and Managing Director**
**DIN : 03366274**

**Place : Pune**
**Date : 6th August 2026**

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kirloskar Oil Engines Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

The Board of Directors
Kirloskar Oil Engines Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Kirloskar Oil Engines Limited ("the Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). 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 the Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

G. D. APTE & CO. Chartered Accountants

4. The Statement includes the results of following subsidiaries and step-down subsidiaries:

**Subsidiaries of the Parent:**

a. KOEL Fluid Dynamics Private Limited ("KFD") (wholly owned subsidiary)
b. Arka Financial Holdings Private Limited ("AFHPL") (wholly owned subsidiary)
c. Kirloskar Americas Corporation ("KAC") (wholly owned subsidiary)
d. Kirloskar International ME FZE, UAE ("KIME") (wholly owned subsidiary)
e. Kirloskar Advanced Systems Private Limited ("KASPL") (wholly owned subsidiary)

**Step down subsidiaries of the Parent:**

a. Arka Fincap Limited ("AFL") (subsidiary of AFHPL)
b. Arka Investment Advisory Services Private Limited ("AIASPL") (wholly owned subsidiary of AFHPL)
c. Engines LPG, LLC dba Wildcat Power Gen (subsidiary of KAC)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other Matters:**

(i) We did not review the unaudited consolidated financial results of a subsidiary and unaudited standalone financial results of two other subsidiaries, included in the Statement, whose financial results, before consolidation adjustments, reflect total income of Rs. 541.05 Crores, total net profit of Rs. 19.16 Crores and total comprehensive income of Rs. 16.41 Crores for the quarter ended June 30, 2026 as considered in the unaudited Consolidated Financial Results. These 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.

G. D. APTE & CO. Chartered Accountants

(ii) The unaudited Consolidated Financial Results include the unaudited consolidated financial results of a subsidiary and unaudited standalone financial results of a subsidiary, which have not been subjected to review and have been furnished to us by the management. These financial results, before consolidation adjustments, reflect total income of Rs. 18.33 Crores, total net profit / (loss) of (Rs. 4.47 Crores) and total comprehensive income / (loss) of (Rs. 4.28 Crores) for the quarter ended June 30, 2026 as considered in the unaudited Consolidated Financial Results. According to the information and explanations given to us, these financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of above matters.

For G D Apte & Co
Chartered Accountants
Firm Registration Number: 100515W
UDIN: 26121007FERUTA2157

G. D. APTE & CO. * Chartered Accountants *

Anagha M. Nanivadekar
Partner
Membership Number: 121 007
Pune, August 06, 2026