

August 13, 2026

BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 Scrip Code: 532684	National Stock Exchange of India Limited Listing Department Exchange Plaza Bandra-Kurla Complex Bandra (East), Mumbai 400 051 NSE Symbol: EKC NSE Series: EQ
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Dear Sir,

Sub: Board Meeting for consideration of Unaudited Financial Results for the quarter ended June 30, 2026.

The Board of Directors of the Company have at its Meeting held today, inter alia:

- (i) approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026, based on recommendation of the Audit Committee;
- (ii) approved holding of 47th Annual General Meeting (AGM) of the Company on Tuesday, September 29, 2026 through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) without the physical presence of the Members at a common venue, as permitted by the Ministry of Corporate Affairs (MCA) vide its General Circular No. 03/2025 dated September 22, 2025.
- (iii) Based on the recommendation of Nomination and Remuneration Committee (NRC), subject to approval of Members at the 47th AGM appointed Mr. Sanjiv Kapur (DIN: 07576794) as Non-Executive Non-Independent Director with effect from November 1, 2026.

Additional details pursuant to Regulation 30 and other relevant provisions of the Listing Regulations in regard to appointment/reappointment/cessation is enclosed as an Annexure A.

3. Pursuant to Regulation 33 of the Listing Regulations, we enclose the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026 along with the Limited Review Report with unmodified opinion of the Statutory Auditors, Suresh Surana & Associates LLP on Unaudited Standalone and Consolidated Financial Results of the Company.

The Meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 5:00 p.m. The aforesaid Financial Results (Standalone and Consolidated) would be uploaded on Company's website www.everestkanto.com.

Encl.

Thanking you,
Yours faithfully,
For Everest Kanto Cylinder Limited

Vishal Totla
Company Secretary and Compliance Officer

**EVEREST
KANTO
CYLINDER
LIMITED**

**Manufacturers
of High Pressure
Seamless
Gas Cylinders**

Registered Office :
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214, Nariman Point,
Mumbai - 400 021.

CIN L29200MH1978PLC020434

Tel. : +91-22-4926 8300 / 01

Fax : +91-22-2287 0720

Website : www.everestkanto.com



Annexure A

Details required under Regulation 30 of the Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13th, 2023:

I. Appointment of Mr. Sanjiv Kapur (DIN: 07576794) as a Non-Executive Non-Independent Director of the Company:

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. Sanjiv Kapur (DIN: 07576794) as Non-Executive Non-Independent Director with effect from November 1, 2026.
2.	Date of appointment /re-appointment/ cessation and term of appointment	With effect from November 1, 2026.
3.	Brief Profile (in case of appointment)	Mr. Sanjiv Kapur is a Chartered Accountant from the Institute of Chartered Accountants of India. He has a vast experience of over 42 years in financial leadership across manufacturing industries, including [Textiles, Steel, Auto Ancillary, Industrial Products]. Adept at driving financial performance, leading corporate governance, and implementing strategic financial initiatives. Strong understanding of risk management, compliance, and board-level decision-making.
4.	Disclosure of Relationship between Directors (in case of appointment of Director)	Mr. Sanjiv Kapur is not related to any Director.
5.	Information required Circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/02 dated June 20, 2018, issued by the BSE and NSE, respectively	Mr. Sanjiv Kapur is not debarred from holding the office of the Director by virtue of any SEBI order or order of any authority.

Suresh Surana & Associates LLP

Chartered Accountants

Suresh Surana & Associates LLP

308-309, Technopolis Knowledge Park
Mahakali Caves Road, Andheri (E)
Mumbai – 400 093, India

T + 91 (22) 6108 5555

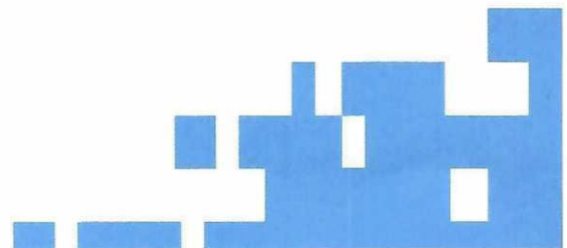
emails@ss-associates.com www.ss-associates.com

LLP Identity No. AAB-7509

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

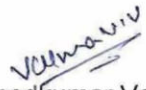
To
The Board of Directors
Everest Kanto Cylinder Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Everest Kanto Cylinder Limited** ("the Company"), for the quarter ended 30 June 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 (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 the 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 and in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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). 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 stated in paragraph 3 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) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



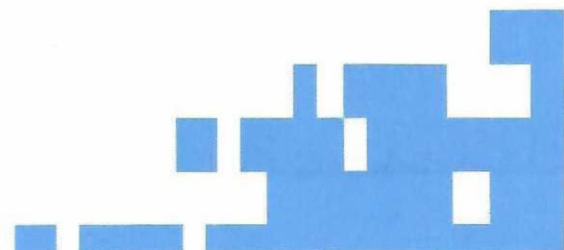
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suresh Surana & Associates LLP
Chartered Accountants
Firm's Registration No.: 121750W/W100010


(Vinodkumar Varma)
Partner
Membership No. 105545
UDIN: 26105545HMLXxF6908



Place: Mumbai
Date: 13 August 2026



EVEREST KANTO CYLINDER LIMITED

Registered Office: 204, Raheja Centre, Free Press Journal Marg, 214, Nariman Point, Mumbai 400 021

CIN: L29200MH1978PLC020434; Email: investors@ekc.in;

Tel Numbers: 022 4926 8300/01 Fax: 022 2287 0720; Website : www.everestkanto.com

A. STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended		Year ended	
		30.06.2026 (Unaudited)	31.03.2026 (Refer note 3)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue from operations	20,274	25,032	23,698	96,669
II	Other income	429	510	458	1,512
III	Total Income (I + II)	20,703	25,542	24,156	98,181
IV	Expenses				
(a)	Cost of materials consumed	11,403	13,884	13,668	52,940
(b)	Purchases of stock-in-trade	13	50	48	97
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,415)	179	(504)	994
(d)	Employee benefits expense	1,201	1,401	1,064	4,702
(e)	Finance costs	262	249	294	1,037
(f)	Depreciation, amortisation and impairment expense	831	798	588	2,675
(g)	Other expenses				
- Power and fuel		1,871	1,493	1,518	5,884
- Others		3,625	4,963	3,832	16,611
	Total Expenses	17,791	23,017	20,508	84,940
V	Profit before exceptional items and tax (III - IV)	2,912	2,525	3,648	13,241
VI	Exceptional item gain/(loss) (Refer note 4)	-	154	-	(1,288)
VII	Profit before tax (V + VI)	2,912	2,679	3,648	11,953
VIII	Tax (expense) / credit				
Current tax		(618)	(562)	(925)	(3,347)
Deferred tax		(101)	(568)	(114)	(487)
IX	Profit after tax (VII + VIII)	2,193	1,549	2,609	8,119
X	Other Comprehensive Income / (Loss)				
	Items that will not be reclassified to profit or (loss), net of taxes				
i)	Remeasurements of defined employee benefit plans	12	105	(18)	48
ii)	Changes in fair value of FVOCI equity instruments	-	-	-	3
	Income tax relating to above items	(3)	(26)	5	(13)
	Total other comprehensive income / (loss), net of taxes	9	79	(13)	38
XI	Total comprehensive income, net of taxes (IX + X)	2,202	1,628	2,596	8,157
XII	Paid-up equity share capital (Face Value - ₹ 2 per share)	2,244	2,244	2,244	2,244
XIII	Other equity				80,120
XIV	Basic and diluted earnings per equity share (face value of ₹ 2 each) (not annualised, except for year end) (in ₹)	1.95	1.38	2.33	7.24



EVEREST KANTO CYLINDER LIMITED

NOTES :

- 1 The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2026. These unaudited standalone financial results have been subjected to limited review by statutory auditors who have issued an unmodified review conclusion.
- 2 These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 The figures for the quarter ended 31 March 2026 represent the balancing figures between audited figures in respect of the full financial year and unaudited published figures till the third quarter of the financial year 2025-2026, which were subjected to limited review by statutory auditors.
- 4 Exceptional item:
 - a. Exceptional item for FY 2025-26 comprises of:
 - i On 21 November, 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 Company has assessed and disclosed the incremental impact of these changes on the basis of currently ascertainable position, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact resulting from these changes under "Exceptional Items" in the standalone financial results for year ended 31 March 2026 ₹ 159 lakhs (for the quarter ended 31 March 2026 reversal of ₹ 154 lakhs).
 - ii Exceptional item for the year ended 31 March 2026 includes loss of ₹ 1,129 lakhs pertains to the penalty imposed by the Office of the Development Commissioner, Kandla Special Economic Zone, Gandhidham-Kutch, on account of non-fulfilment of cumulative positive Net Foreign Exchange (NFE) obligation for the block of 5 financial years 2020-21 to 2024-25.
- 5 In accordance with Ind AS 108, 'Operating Segments', segment information has been disclosed in the unaudited consolidated financial results of the Company, and therefore, no separate disclosure on segment information is given in the unaudited standalone financial results.
- 6 Figures of previous period / year have been regrouped / rearranged, wherever considered necessary.

Place : Mumbai
Date : 13 August 2026



For and on behalf of the Board of Directors


Puneet Khurana
Managing Director
DIN: 00004074



Suresh Surana & Associates LLP

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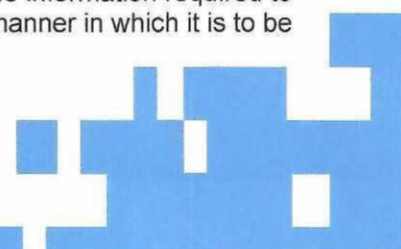
Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Everest Kanto Cylinder Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement"), of **Everest Kanto Cylinder Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2026 (the "Statement") attached herewith, being submitted by the Holding Company 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 and in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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). A review of interim financial information consists of making inquiries, primarily of Holding 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.

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 5 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We did not review the interim financial results of the 5 subsidiaries included in the unaudited consolidated financial results, whose interim financial results, without giving effects to elimination of intra-group transaction reflect total revenue of Rs. 14,389 lakhs, total net profit after tax of Rs. 708 lakhs and total comprehensive income of Rs. 431 lakhs for the quarter ended 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by the 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.

Further of the above 3 subsidiaries, located outside India, interim financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under International Standards on Review Engagement applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the review reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

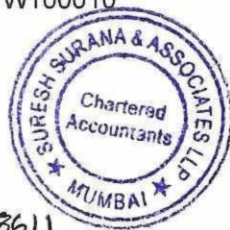
6. The Statement includes the interim financial results of 3 subsidiaries, which have not been reviewed by their auditors, whose interim financial results, without giving effects to elimination of intra-group transaction reflect total revenues of Rs. 402 lakhs, total net profit after tax of Rs. 117 lakhs and total comprehensive profit of Rs. 129 lakhs for the quarter ended 30 June 2026. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the financial results certified by the Board of Directors.

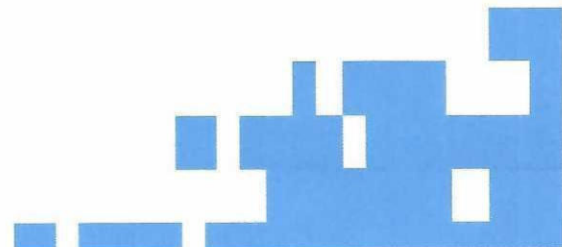
For Suresh Surana & Associates LLP
Chartered Accountants
Firm's Reg. No.: 121750W / W100010

Vinodkumar Varma
(Vinodkumar Varma)
Partner

Membership No. 105545
UDIN: 26105545 TAJALC 8611



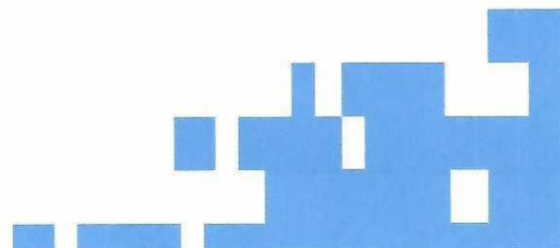
Place: Mumbai
Date: 13 August 2026



Annexure 1 to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Everest Kanto Cylinder Limited for the quarter ended on 30 June 2026

List of subsidiaries included in the Statement

1. EKC International FZE
2. Next Gen Cylinder Private Limited
3. Calcutta Compressions & Liquefaction Engineering Limited
4. EKC Hungary Kft.
5. CP Industries Holdings, Inc.
6. EKC Europe GmbH
7. EKC Europe Gyártó Zrt. (Upto 28 April 2026)
8. EKC for Pressure Vessels manufacturing (EKC Egypt) "S.A.E."
9. EKC General Trading FZE



EVEREST KANTO CYLINDER LIMITED

Registered Office: 204, Raheja Centre, Free Press Journal Marg, 214, Nariman Point, Mumbai 400 021

CIN: L29200MH1978PLC020434; Email: investors@ekc.in;

Tel Numbers: 022 4926 8300/01 Fax: 022 2287 0720; Website : www.everestkanto.com

A. STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Refer note 3)	(Unaudited)	(Audited)
I	Revenue from operations	34,631	35,820	38,688	1,47,057
II	Other income	1,015	15	609	2,148
III	Total Income (I + II)	35,646	35,835	39,297	1,49,205
IV	Expenses				
(a)	Cost of materials consumed	14,862	19,996	17,956	74,355
(b)	Purchases of stock-in-trade	69	150	65	497
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,376	(2,842)	1,943	(398)
(d)	Employee benefits expense	4,676	4,931	3,905	17,617
(e)	Finance costs	402	401	391	1,449
(f)	Depreciation and amortisation and impairment expense	1,497	1,454	1,069	5,013
(g)	Other expenses				
- Power and fuel		2,401	2,006	2,075	7,907
- Others		6,509	7,616	6,613	26,777
	Total Expenses	31,792	33,712	34,017	1,33,217
V	Profit before exceptional items and tax (III - IV)	3,854	2,123	5,280	15,988
VI	Exceptional items gain / (loss) (net) (Refer note 4)	-	154	1,263	(25)
VII	Profit before tax (V + VI)	3,854	2,277	6,543	15,963
VIII	Tax (expense) / credit				
Current tax		(713)	(104)	(1,271)	(3,766)
Deferred tax		(125)	2,397	(114)	2,470
IX	Profit after tax (VII + VIII)	3,016	4,570	5,158	14,667
X	Other comprehensive income / (loss)				
(i)	Items that will not be reclassified to profit or (loss), net of taxes:				
i)	Remeasurements of defined employee benefit plans	(37)	95	328	163
ii)	Changes in fair value of FVOCI equity instruments	-	-	-	3
	Income tax relating to above items	(3)	(26)	5	(13)
(ii)	Items that will be reclassified to profit or (loss), net of taxes:				
	Gains / (losses) arising from translating the financial statements of foreign operations	1,401	2,973	230	6,256
	Income tax relating to above items	-	-	-	-
	Total other comprehensive income / (loss), net of taxes	1,361	3,042	563	6,409
XI	Total comprehensive income, net of taxes (IX+X)	4,377	7,612	5,721	21,076
XII	Net Profit / (Loss) attributable to :				
	Equity shareholders of the Company	3,003	4,590	5,159	14,685
	Non controlling interests	13	(20)	(1)	(18)
	Total Comprehensive Income / (Loss) attributable to :				
	Equity shareholders of the Company	4,364	7,632	5,722	21,094
	Non controlling interests	13	(20)	(1)	(18)
XIII	Paid-up equity share capital (Face Value - ₹ 2 per share)	2,244	2,244	2,244	2,244
XIV	Other equity				1,37,747
XV	Basic and diluted earnings per share (face value of ₹ 2 each) (not annualised, except for year end) (in ₹)	2.68	4.09	4.60	13.09



EVEREST KANTO CYLINDER LIMITED

B. SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ in lakhs)

Particulars	Quarter ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Unaudited)	(Refer note 3)	(Unaudited)	(Audited)
1. Segment revenue				
a) India	20,274	25,032	23,698	96,669
b) U.A.E (Dubai)	5,204	3,128	4,653	15,195
c) U.S.A and Hungary	9,220	7,607	10,855	35,623
d) Others	171	503	647	3,169
Total	34,869	36,270	39,853	1,50,656
Less: Inter segment revenue	238	450	1,165	3,599
Revenue from operations	34,631	35,820	38,688	1,47,057
2. Segment results				
Segment Result (before foreign exchange variation gain / (loss), finance costs and tax)				
a) India	2,871	2,653	3,405	11,930
b) U.A.E (Dubai)	73	61	221	175
c) U.S.A and Hungary	484	293	2,685	4,735
d) Others	(120)	(78)	(36)	(223)
Total	3,308	2,929	6,275	16,617
Add: Unallocable income / (expenses) (net)	230	31	291	136
Add: Foreign exchange variation gain / (loss)	593	(402)	314	311
Less: Finance costs	277	281	337	1,101
Profit before tax	3,854	2,277	6,543	15,963
3. Segment assets				
a) India	94,144	90,722	85,734	90,722
b) U.A.E (Dubai)	30,714	28,099	24,652	28,099
c) U.S.A and Hungary	44,883	43,344	31,637	43,344
d) Others	14,128	11,750	8,721	11,750
Total	1,83,869	1,73,915	1,50,744	1,73,915
Add: Unallocated assets	12,085	15,478	11,355	15,478
Total Segment assets	1,95,954	1,89,393	1,62,099	1,89,393
4. Segment liabilities				
a) India	10,022	10,350	9,046	10,350
b) U.A.E (Dubai)	6,467	7,514	3,431	7,514
c) U.S.A and Hungary	11,342	10,029	7,902	10,029
d) Others	444	422	349	422
Total	28,275	28,315	20,728	28,315
Add: Unallocated liabilities	24,355	21,100	15,426	21,100
Total Segment liabilities	52,630	49,415	36,154	49,415



EVEREST KANTO CYLINDER LIMITED**NOTES :**

- 1 The above unaudited consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2026. These unaudited consolidated financial results have been subjected to limited review by statutory auditors who have issued an unmodified review conclusion.
- 2 These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 The figures for the quarter ended 31 March 2026 represent the balancing figures between audited figures in respect of the full financial year and unaudited published figures till the third quarter of the financial year 2025-2026, which were subjected to limited review by statutory auditors.
- 4 Exceptional item:
 - a Exceptional item for FY 2025-26 comprises of:
 - i On 21 November, 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 Company has assessed and disclosed the incremental impact of these changes on the basis of currently ascertainable position, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact resulting from these changes under "Exceptional Items" in the consolidated financial results for year ended 31 March 2026 ₹ 159 lakhs (for the quarter ended 31 March 2026 reversal of ₹ 154 lakhs).
 - ii Exceptional item for the year ended 31 March 2026 includes loss of ₹ 1,129 lakhs pertains to the penalty imposed by the Office of the Development Commissioner, Kandla Special Economic Zone, Gandhidham-Kutch, on account of non-fulfilment of cumulative positive Net Foreign Exchange (NFE) obligation for the block of 5 financial years 2020-21 to 2024-25.
 - iii Exceptional item for the quarter ended 30 June 2025 and year ended 31 March 2026 includes gain of ₹ 1,263 lakhs pertains to refund of employee retention credit (tax refund benefit) received by CP Industries Holdings, Inc., wholly owned subsidiary of the Holding Company, from Department of the Treasury, Internal Revenue Service, USA.
- 5 During the year ended 31 March 2026, EKC International FZE, Dubai, a wholly owned subsidiary of the Holding Company, entered into a Share Purchase Agreement dated 14 July 2025 for disposal of its entire 80% stake in EKC Europe Zrt., Hungary. Accordingly, the investment has been classified as "held for sale" in accordance with Indian Accounting Standards (Ind AS) 105 and measured at the lower of carrying amount and fair value less costs to sell. The resultant impairment/loss has been recognised during the year. The sale transaction was concluded in April 2026.
- 6 The Holding Company, its subsidiaries and step down subsidiaries operate within a single business segment of manufacturing high-pressure seamless gas cylinders and other cylinders, equipments, appliances and tanks with their parts and accessories, used for containing and storage of natural gas and other gases, liquids and air; except for Calcutta Compressions & Liquefaction Engineering Limited, which is in the business of purchase and distribution of natural gas, the operations of which are not material as compared to the overall business of the Group. Hence, the Group has disclosed geographical segment as the primary segment on the basis of geographical location of the operations carried out by the Holding Company, its subsidiaries and step down subsidiaries.
- 7 Figures of previous period / year have been regrouped / rearranged, wherever considered necessary.

For and on behalf of the Board of Directors



Puneet Khurana
Managing Director
DIN: 00004074



Place : Mumbai
Date : 13 August 2026

