KUDREMUKH
ಐಎಸ್‌ಒ 9001, 14001 ಮತ್ತು ಓಹೆಚ್‌ಎಸ್‌ಎಎಸ್ 18001 ಸಂಸ್ಥೆ
आई एस ओ 9001, 14001 तथा ओएचएसएएस 18001 कम्पनी
ISO 9001, 14001 & OHSAS 18001 COMPANY

ಕೆಐಒಸಿಎಲ್ ಲಿಮಿಟೆಡ್
(ಭಾರತ ಸರ್ಕಾರದ ಉದ್ಯಮ)
ನೊಂದಾಯಿತ ಕಾರ್ಯಾಲಯ :
೨ನೇ ವಿಭಾಗ, ಕೋರಮಂಗಲ
ಬೆಂಗಳೂರು – ೫೬೦ ೦೩೪.
ದೂರವಾಣಿ : ೦೮೦–೨೫೫೩೧೪೬೧ ರಿಂದ ೬೬
ಫ್ಯಾಕ್ಸ್ : ೦೮೦–೨೫೫೩೨೧೫೩–೫೯೪೧
ವೆಬ್ ಸೈಟ್ : www.kioclltd.in

के आई ओ सी एल लिमिटेड
(भारत सरकार का उद्यम)
पंजीकृत कार्यालय :
II ब्लाक, कोरमंगला,
बेंगलूर - 560 034.
कार्यालय : 080-25531461 - 66
फेक्स : 080-25532153-5941
वेबसाईट : www.kioclltd.in

KIOCL LIMITED
(A Government of India Enterprise)
Registered Office :
II Block, Koramangala,
Bengaluru - 560 034.
Telephone : 080-25531461 - 66
Fax : 080-25532153-5941
Website : www.kioclltd.in
CIN : L13100KA1976GOI002974

No. S/BC/1(18-5)/2026/145 November 06,2026

National Stock Exchange of India Limited Scrip Code: KIOCL *Through: NEAPS*
BSE Limited Scrip Code: 540680, Scrip Name: KIOCL *Through: BSE Listing Centre*
Metropolitan Stock Exchange of India Limited Scrip Code: KIOCL *Through: mylisting*

Dear Sir / Madam,

Sub: Outcome of Board Meeting- Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

With reference to above, we hereby inform that the Board of Directors at its Meeting held today i.e., on November 06,2026 has inter-alia approved: -

- The Un-Audited Financial Results for the quarter ended September 30, 2026. Copy of the Un-audited financial results along with the Limited Review Report of the Statutory Auditor is attached.

Further, Regulation 32 of SEBI (LODR) Regulations i.e., Statement of Deviations and Variations is not applicable on the Company.

The Un-Audited Financial results are also being uploaded on the Company's website at www.kioclltd.in.

The Board meeting commenced at 02:15 P.M (IST) and concluded at 03:15 P.M (IST).

This is for your information and record please.

Thanking You,

Yours faithfully,
For **KIOCL Limited**,

CLAFTON SIDDHARTH
Digitally signed by CLAFTON SIDDHARTH
Date: 2026.11.06 15:26:34 +05'30'

(Clafton Siddharth)
Company Secretary & Compliance Officer
e-mail: - cs@kioclltd.in

Encl. as above

KIOCL LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)
CIN - L13100KA1976GOI002974
Regd. Office: II Block, Koramangala, Bangalore - 560 034
Tel. & Fax No.080-25531525, E-mail:cs@kioclltd.in, Website: www.kioclltd.in

Statement of Standalone Un-Audited Financial Results for the Quarter and half year ended 30.09.2026

(Rs. in lakhs except EPS)

	Particulars	3 Months ended 30.09.2026 (Un-Audited)	Preceding 3 months ended 30.06.2026 (Un-Audited)	Corresponding 3 months ended in the previous year 30.09.2025 (Un-Audited)	Year to date figures for current period ended 30.09.2026 (Un-Audited)	Year to date figures for previous period ended 30.09.2025 (Un-Audited)	Previous Accounting year ended 31.03.2026 (Audited)
I.	**Revenue**						
1	Income from operations						
	(a) Net Sales/ Income from Operations	17,980	15,800	14,254	33,780	23,346	61,119
	(b) Other Operating Income	10	1	-	11	2	227
	Income from Operations	17,990	15,801	14,254	33,791	23,348	61,346
	Other Income	2,306	2,245	1,978	4,551	3,693	9,480
	Total Revenue	20,296	18,046	16,232	38,342	27,041	70,826
II.	**Expenditure**						
	Cost of Materials Consumed	-	4,972	339	4,972	339	281
	Changes in Inventories - Pellet Feed & Finished Products	657	(622)	311	35	1,393	2,871
	Consumable Stores Spares & Additives	3,884	3289	3,323	7,173	5,635	12,496
	Direct Cost towards Service Contracts	39	4	33	43	35	87
	Power and Fuel	9,602	6094	7,894	15,696	13,044	28,332
	Employees Benefits Expense	3,393	3509	3,580	6,902	7,325	16,497
	Finance Costs	361	361	364	722	728	1,455
	Depreciation and Amortization Expense	807	820	984	1,627	2,012	3,918
	Lifetime expected credit loss/(write-back)	104	213	(27)	317	226	137
	Other Expenses	879	1001	1,146	1,880	1,868	3,563
	Total Expenses	19,726	19641	17,947	39,367	32,605	69,637
III.	**Profit/(Loss) before Exceptional Items (I-II)**	570	-1595	-1,715	(1,025)	(5,564)	1,189
IV.	Exceptional Items	-	-		-	-	-
V.	**Profit/(Loss) before Tax (III-IV)**	570	(1,595)	(1,715)	(1,025)	(5,564)	1,189
VI.	Tax Expenses						
	(a) Current tax						
	(b) Deferred tax	68	(47)	1	21	(69)	(468)
VII.	**Profit/(Loss) after Tax (V-VI)**	502	(1,548)	(1,716)	(1,046)	(5,495)	1,657
VIII.	Other Comprehensive Income (Net of Tax)	147	27	482	174	203	815
IX.	**Total Comprehensive Income (VII+VIII)**	649	(1,521)	(1,234)	(872)	(5,292)	2,472
X.	**Earnings per Equity Share (EPS)**						
	Equity Shares of par value Rs.10/- each						
	Number of Shares for computing EPS	60,77,51,096	60,77,51,096	60,77,51,096	60,77,51,096	60,77,51,096	60,77,51,096
	Basic & Diluted	0.08	(0.25)	(0.28)	(0.17)	(0.90)	0.27

Place: Bengaluru
Date : 06/11/26

By order of the Board
for KIOCL LIMITED

G.V.Kiran
Chairman-cum-Managing Director
DIN : 07605925

KIOCL Limited

Statement of Assets and Liabilities Rs. in Lakhs

Particulars	Figures as at the end of Current Reporting Period 30-09-2026		Figures as at the end of Previous Reporting Period 31-03-2026	
ASSETS				
Non-Current Assets				
Property, Plant and Equipment	22,421.98		22,414.55	
Capital Work-in-progress	15,728.65		16,657.34	
Right of use assets	15,674.45		16,135.99	
Other Intangible Assets	55,138.34		55,332.82	
Intangible Assets Under Development				
Financial Assets				
i) Loans	237.89		240.68	
ii) Other Financial Assets	874.70		1,454.03	
Deferred Tax Assets (net)	1,326.30		1,406.07	
Other Non-Current Assets	3,586.18		3,591.46	
Total Non-Current Assets		1,14,988.49		1,17,232.94
Current Assets				
Inventories	10,748.68		14,011.04	
Financial Assets				
i) Investment	4,549.14			
ii) Trade Receivables	5,049.82		3,539.39	
iii) Cash and Cash equivalents	5,628.53		7,464.47	
iv) Bank Balances other than (iii) above	75,302.20		75,118.69	
v) Loans	54.39		138.12	
vi) Other Financial Assets	2,898.65		5,222.86	
Current Income Tax Assets (net)	7,669.63		7,055.79	
Other Current Assets	3,106.44		4,546.79	
Total Current Assets		1,15,007.48		1,17,097.15
TOTAL ASSETS		**2,29,995.97**		**2,34,330.09**
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	60,775.11		60,775.11	
Other Equity	1,11,976.11		1,12,847.66	
Total Equity		1,72,751.22		1,73,622.77
Liabilities				
Non-Current Liabilities				
Financial Liabilities				
i) Lease Liabilities	16,673.46		17,450.34	
ii) Other Financial Liabilities	16.45		12.87	
Provisions	8,515.24		8,576.69	
Total Non-current Liabilities		25,205.15		26,039.90
Current Liabilities				
Financial Liabilities				
i) Lease Liabilities	1,618.36		1,736.90	
ii) Trade Payables				
(a) Total outstanding dues of micro enterprises and small enterprises	1,628.28		1,327.06	
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	16,846.64		20,704.94	
iii) Other Financial Liabilities	6,278.48		6,170.90	
Other current liabilities	3,503.79		2,286.58	
Provisions	2,164.05		2,441.04	
Total Current Liabilities		32,039.60		34,667.42
TOTAL EQUITY AND LIABILITIES		**2,29,995.97**		**2,34,330.09**

Place: Bengaluru
Date : 06/11/26

By order of the Board
for KIOCL LIMITED

G.V.Kiran
Chairman-cum-Managing Director
DIN : 07605925

KIOCL LIMITED

Segment wise Revenue, Results, Capital Employed for the quarter and half year ended 30.09.2026

Particulars	3 Months ended 30.09.2026 (Un-Audited)	Preceding 3 months ended 30.06.2026 (Un-Audited)	Corresponding 3 months ended in the previous year 30.09.2025 (Un-Audited)	Year to date figures for current period ended 30.09.2026 (Un-Audited)	Year to date figures for previous period ended 30.09.2025 (Un-Audited)	Previous Accounting year ended 31.03.2026 (Audited)
1 **Segment Revenue**						
a) Pellet Plant	754	5,981	321	6,735	1,466	3,722
b) Pig Iron Plant	-	105	-	105	-	55
c) Total	754	6,086	321	6,840	1,466	3,777
Less : Inter segment revenue						
Add :						
Other Operating Revenue - Service Contracts	17,226	9,714	13,933	26,940	21,880	57,342
Other Operating Revenue	10	1	-	11	2	227
Net Sales/Income from Operation	17,990	15,801	14,254	33,791	23,348	61,346
2 **Segment Results**						
a) Pellet Plant	281	(1,454)	(4,876)	(1,173)	(9,947)	(4,342)
b) Pig Iron Plant	(128)	(104)	(383)	(232)	(761)	(1,095)
c) Un allocable						
i) Treasury Income	1,421	1,366	1,446	2,787	2,876	5,602
ii) Income from Services (Net of expenses)	(1,004)	(1,403)	2,098	(2,407)	2,268	1,024
Profit BeforeTax	570	(1,595)	(1,715)	(1,025)	(5,564)	1,189
Less: Tax Expenses	68	(47)	1	21	(69)	(468)
Net Profit(+)/ Loss(-) for the period	502	(1,548)	(1,716)	(1,046)	(5,495)	1,657
3 **Capital employed**						
(Segment Assets - Segment Liabilities)						
a) Pellet Plant	8,864	8,440	12,762	8,864	12,762	8,298
b) Pig Iron Plant	10,972	12,656	18,102	10,972	18,102	17,379
c) Unallocable Corporate Assets less Liabilities	1,52,915	1,51,005	1,34,994	1,52,915	1,34,994	1,47,946
Total	1,72,751	1,72,101	1,65,858	1,72,751	1,65,858	1,73,623
4 **Segment Assets**						
Pellet Plant	53,290	56,945	63,070	53,290	63,070	51,279
Blast Furnace Plant	14,410	14,786	21,469	14,410	21,469	21,934
Un-allocable Assets	1,62,296	1,60,442	1,36,218	1,62,296	1,36,218	1,61,117
Total	2,29,996	2,32,173	2,20,757	2,29,996	2,20,757	2,34,330
5 **Segment Liabilities**						
Pellet Plant	44,426	48,505	47,720	44,426	47,720	42,981
Blast Furnace Plant	3,438	2,130	3,376	3,438	3,376	4,555
Un-allocable Liabilities	9,381	9,437	3,803	9,381	3,803	13,171
Total	57,245	60,072	54,899	57,245	54,899	60,707

1. The Financial Results for the Quarter and half year ended 30th September, 2026 are in compliance with Ind AS and other Accounting Principles generally accepted in India.
2. The Company has not any subsidiary/associate/joint venture company(ies) as on September 30,2026
3. Figures for the previous periods have been regrouped and/ or reclassified where ever necessary to conform with the current period.

Place : Bengaluru
Date : 06/11/26

By order of the Board
for KIOCL LIMITED

G.V.Kiran
Chairman-cum-Managing Director
DIN : 07605925

KIOCL Limited

Statement of Cash Flow for the half year ended 30th September, 2026

Rs. in Lakhs

	Particulars	Half year ended 30th September, 2026	Year ended 31st March, 2026
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	(1,024.66)	1,188.85
	Adjustment for :		
	Depreciation and amortization expense	1,626.74	3,917.83
	Finance costs	721.50	1,455.28
	Provision for stores & liabilities no longer required written back(Net)	(10.25)	(336.23)
	Interest income on financial assets at amortized cost	(2,684.02)	(5,428.40)
	Interest on income tax refund		(668.35)
	Net gain on financial assets designated at fair value through profit or los	(102.78)	(173.96)
	Lifetime expected credit loss/(write-back)	317.15	137.25
	Net loss/(gain) on disposal of property, plant and equipment	-	65.26
	Operating cash flow before working capital changes	**(1,156.32)**	**157.53**
	Adjustment for working capital changes:		
	(Increase)/Decrease in inventories	3,262.36	(2,090.46)
	(Increase)/Decrease in trade and other receivables	2,288.02	5,093.18
	Increase/(Decrease) in trade and other payables	(2,567.15)	3,159.95
	Cash generated from operations	**1,826.91**	**6,320.20**
	Income tax paid (Net of refunds)	-	1,581.45
	Net cash flow from operating activities	**1,826.91**	**7,901.65**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment	(976.79)	(1,011.04)
	Proceeds from sale of property, plant and equipment	-	79.80
	(Increase)/Decrease in capital work in progress	928.69	198.97
	Purchase of intangible assets and (Increase)/Decrease in intangible assets under development	-	(1,536.04)
	Purchase of investments - liquid mutual fund	(40,373.98)	(62,289.88)
	Redemption of investments- liquid mutual fund	35,927.62	62,463.84
	Interest income on financial assets at amortized cost	2,632.04	5,392.24
	Investment in term deposits with more than three months	(183.51)	(9,019.33)
	Net cash flow from investing activities	**(2,045.93)**	**(5,721.44)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of lease liabilities	(1,616.92)	(1,598.65)
	Finance cost paid	-	(0.06)
	Net cash flow from financing activities	**(1,616.92)**	**(1,598.71)**
	ABSTRACT		
	(A) Net cash from operating activities	1,826.91	7,901.65
	(B) Net cash from investing activities	(2,045.93)	(5,721.44)
	(C) Net cash from financing activities	(1,616.92)	(1,598.71)
	Net increase/(decrease) in cash and cash equivalents	**(1,835.94)**	**581.50**
	Net increase/(decrease) in cash and cash equivalents :		
	Cash and cash equivalents as at 1st April, 2026 (opening balance)	7,464.47	6,882.97
	Cash and Cash Equivalents as at 30th September, 2026 (closing balance	5,628.53	7,464.47
	Net increase /(decrease) in cash and cash equivalents	**(1,835.94)**	**581.50**

Notes:

1 The above statement has been prepared using indirect method except in case of interest income from investment, Income from short term capital gain, dividend, purchase and sale of investment/Property, Plant & Equipment and taxes, which have been considered on the basis of actual movement of cash,with corresponding adjustments in Assets and Liabilities.

2 Additions to Property, Plant & Equipment and Capital Work-in-progress between the beginning and end of the period are treated as investing activities.

3 Figures in brackets indicate cash outflows.

Place Bengaluru
Date : 06/11/26

By order of the Board
for KIOCL LIMITED

G.V.Kiran
Chairman-cum-Managing Director
DIN : 07605925

TEJ RAJ & PAL
Chartered Accountants

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF KIOCL LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To

The Board of Directors,
KIOCL Limited
Bengaluru

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of KIOCL Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 1 April 2026 to 30 September 2026, 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'), including relevant circulars issued by the SEBI from time to time. The Statement includes the Statement of Assets and Liabilities as at 30 September 2026 and the Statement of Cash Flows for the half-year ended on that date.

2. The 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 ('the Act'), 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. We have not performed an audit and 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has

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4TH MAIN, BCMC LAYOUT,
RAGHUVANAHALLI,
BENGALURU,560109

Email: tejrajpal@yahoo.co.in
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TEJ RAJ & PAL FRN No. 304124E Chartered Accountants

not disclosed the information required to be disclosed in accordance with the requirements of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The comparative financial information of the Company for the quarter ended 30 June 2026, and for the corresponding quarter and half-year ended 30 September 2025, included in the Statement was reviewed, and the financial information for the year ended 31 March 2026 was audited, by the predecessor auditor, M/s G. Balu Associates LLP, Chartered Accountants. The predecessor auditor expressed an unmodified conclusion on the said reviewed financial information vide reports dated 13 August 2026 and 14 November 2025, and an unmodified opinion on the said audited financial statements vide report dated 27 May 2026. Our conclusion on the Statement is not modified in respect of this matter.

Date: 6 November 2026
Place: Bengaluru

For Tej Raj & Pal
Chartered Accountants
Firm Registration No. 304124E

M. Vaishnavi

(CA. Moningi Vaishnavi)
Partner [ICAI M.No. 309951]
UDIN: 26309951CQRMTC4680



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