Date: 12th August, 2026

To,
BSE Ltd
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001, Maharashtra, India

Script Code: 544263

To,
National Stock Exchange of India Limited
Exchange Plaza, C-I Block G, Bandra Kurla Complex, Bandra (East), Mumbai-400051, Maharashtra, India

Script Symbol: KRN

ISIN: INE0Q3J01015

Subject: Outcome of Board Meeting pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in its meeting held today, i.e. August 12, 2026, transacted the following business item(s):

1. **Unaudited Financial Results for the quarter ended on 30th June, 2026**

Approved the Unaudited Financial Results (both Consolidated and Standalone) of the Company for the quarter ended on 30th June, 2026.

A signed copy of the Unaudited Financial Results (both Consolidated and Standalone) of the Company for the quarter ended on 30th June, 2026 along with Limited Review Reports thereon issued by the Statutory Auditors of the Company, are enclosed herewith as Annexure - I.

The aforesaid Financial Results (both Consolidated and Standalone) along with Limited Review Reports thereon are enclosed and are also available on the website of the Company at www.krnheatexchanger.com

2. **Appointment of Cost Auditor of the Company for the Financial Year 2026-27**

Pursuant to the recommendation of Audit Committee, the Board of Directors approved the appointment of M/s. R S Chauhan & Associates, Cost Accountants (FRN: 003517), as Cost Auditor of the Company for the Financial Year 2026-27

3. **Appointment of Internal Auditor of the Company for the Financial Year 2026-27**

Pursuant to the recommendation of Audit Committee, the Board of Directors approved the appointment of M/s. Sharma Shankar & Co., Chartered Accountants (FRN: 019317C), as Internal Auditor of the Company for the Financial Year 2026-27.

The details required pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, are enclosed as Annexure – II.

The meeting of the Board of Directors commenced at 15:30 P.M. and concluded at 15:59.

Kindly take the above information on your record.

Thanking You,

For KRN Heat Exchanger and Refrigeration Limited

Jitendra Kumar Sharma Digitally signed by Jitendra Kumar Sharma Date: 2026.08.12 17:26:24 +05'30'

Jitendra Kumar Sharma
Company Secretary

Encl: A/a

ANNEXURE-I

KRN HEAT EXCHANGER AND REFRIGERATION LIMITED
CIN: L29309RJ2017PLC058905
Plot No. F-46,47,48,49, EPIP, RIICO Industrial Area Neemrana, Alwar, Rajasthan, India, 301705

Consolidated Financial Results For The Quarter Ended 30th June, 2026

Particulars	₹ in Lakhs (unless otherwise stated)			
	For The Quarter Ended			For Year Ended
	30th June,'26 Unaudited	31st Mar '26 Audited	30th June,'25 Unaudited	31st Mar'26 Audited
Income				
I. Revenue from operations	25,231.70	17,947.98	11,528.21	60,005.77
II. Other Income	277.76	191.55	357.53	974.82
III.Total Income (I + II)	**25,509.46**	**18,139.53**	**11,885.74**	**60,980.59**
IV Expenses:				
Cost of materials consumed	16,441.22	5,700.12	9,067.18	24,311.80
Purchase of Stock-in-trade	921.46	8,048.00	-	21,165.88
Changes in Inventories of Finished Goods, Work-In Progress and Stock-In-Trade	(260.14)	(1,655.63)	(495.19)	(4,298.62)
Employee benefit expenses	1,819.26	1,349.62	665.37	4,156.36
Finance costs	304.12	264.03	69.55	590.08
Depreciation and amortisation expense	646.76	597.44	218.50	1,876.49
Other expenses	1,403.70	1,151.02	531.43	3,422.74
Total expenses (IV)	**21,276.38**	**15,454.60**	**10,056.84**	**51,224.73**
V Profit Before Prior Period and Exceptional Item (III - IV)	**4,233.08**	**2,684.93**	**1,828.90**	**9,755.86**
VI Prior Period Item/Exceptional Item	-	-	-	(39.71)
VII Profit before tax (V-VI)	**4,233.08**	**2,684.93**	**1,828.90**	**9,795.57**
VIII Tax expense				
Current tax	763.74	498.18	537.61	2,382.39
Deferred tax Liability / (Assets)	179.78	153.25	49.21	69.09
Income Tax (Short/Excess provision)	-	(302.65)		(302.65)
Total Tax expenses (VIII)	**943.52**	**348.78**	**586.82**	**2,148.83**
IX Profit for the period (VII-VIII)	**3,289.56**	**2,336.15**	**1,242.08**	**7,646.74**
X Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Remeasurements of defined benefit plans	19.18	(3.67)	(2.38)	(14.26)
Income Tax relating to above	(4.51)	0.79	1.35	3.98
Items that will not be reclassified to profit or loss				
Remeasurements of defined benefit plans	-	-		
Income Tax relating to above	-	-		
Total Other Comprehensive Income (X)	**14.67**	**(2.88)**	**(1.03)**	**(10.28)**
XI. Total Comprehensive Income for the year(IX-X)	**3,274.89**	**2,339.03**	**1,243.11**	**7,657.02**
Net Profit attributable to:				
a) Owner of the company	3,289.56	2,336.15	1,242.08	7,646.74
b) Non Controlling Interest	-	-	-	-
Other Comprehensive (Income)/Loss attributable to:				
a) Owner of the company	14.67	(2.88)	(1.03)	(10.28)
b) Non Controlling Interest	-	-	-	-
Total Comprehensive Income/(Loss) for the period/year attributable to:				
a) Owner of the company	3,274.89	2,339.03	1,243.11	7,657.02
b) Non Controlling Interest	-	-	-	-
Net Profit after Tax and Non Controlling Interest	3,289.56	2,336.15	1,242.08	7,646.74
Paidup Equity Share Capital (Facevalue ₹ 10 each)	6,545.85	6,215.66	6,215.66	6,215.66
Other Equity				51,183.82
Earnings Per Equity Share- Basic/Diluted				
(Not annualised for quarter ended)				
Basic / Diluted	5.20	3.75	2.00	12.30

For KRN Heat Exchanger And Refrigeration Ltd.
Neemrana

For and on the behalf of Board of Directors
For KRN Heat Exchanger and Refrigeration Limited

Santosh Kumar Yadav
Chairman & Managing Director
(DIN: 07789940)

Date : 12th August, 2026
Place : Neemrana

KRN HEAT EXCHANGER AND REFRIGERATION LIMITED
CIN: L29309RJ2017PLC058905
Plot No. F-46,47,48,49, EPIP, RIICO Industrial Area Neemrana, Alwar, Rajasthan, India, 301705
Consolidated Financial Results For The Quarter Ended 30th June, 2026

Notes to Accounts - Consolidated Financial Statement

[1] The above Unaudited Consolidated financial results for the quarter ended 30th June, 2026 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on 12th August, 2026. A Limited Review of the above results has been carried out by the statutory auditors of the company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended] precribed under section 133 of the companies act,2013.

[4] The Company manufactures fin and tube type heat exchangers for the Heat Ventilation Air Conditioning and Refrigeration Industry ("HVAC&R"). Heat exchangers manufactured by the company are made of non-ferrous metals primarily Copper and Aluminium. Their product range includes condenser coils, evaporator units, evaporator coils, header/copper parts, fluid and steam coils and sheet metal parts.

[5] The Figure for the Quarter ended 31st March, 2026 are balancing figures between the un-audited figures in respect of Nine months ended on 31st December, 2025 which were subject to limited review and the audited figures of the Year ended 31st March, 2026.

[6] Segment Reporting is attached herewith.

[7] The Proceeds From IPO Net Off Issue Expense Is ₹ 31,111.66 Lakhs And Utilisation of the same is as follows :

Particulars	Planned As per Prospectus	Utilisation of fund	Balance As at 30th June, 2026
Investment in our wholly owned subsidiary, KRN HVAC Products Private Limited in the form of equity for setting up a new manufacturing facility at Neemrana, Alwar, Rajasthan ("Proposed Project")	23,575.66	23,575.66*	-
General corporate purposes	7,536.00	7,536.00	-
Total	**31,111.66**	**31,111.66**	-

* However, as at June 30, 2026, the entire amount of ₹ 23,575.66 lakhs invested in the Subsidiary Company has been fully utilised towards the proposed project, and there is no unutilised amount as at the reporting date.

[8] During the quarter, the Company completed a Qualified Institutions Placement ("QIP") in accordance with Chapter VI of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and Sections 42 and 62(1)(c) of the Companies Act, 2013. The Issue opened on May 26, 2026 and closed on June 1, 2026. Pursuant thereto, the Fund-Raising Committee at its meeting held on June 1, 2026 approved the allotment of 33,01,886 fully paid-up equity shares of face value ₹ 10 each to eligible Qualified Institutional Buyers at an issue price of ₹ 1,060.00 per equity share (including a premium of ₹ 1,050.00 per equity share), being a discount of 4.85% to the floor price of ₹ 1,114.05 per equity share determined in accordance with the SEBI ICDR Regulations, aggregating to ₹ 34,999.99 lakhs.

The Proceeds From Issue Net Off Issue Expense Is ₹ 34,179.48 Lakhs And Utilisation of the same is as follows :

(₹ in Lakhs)

Particular	Amount as Proposed in the offer Document	Utilised During the Quarter	Total unutilized amount
Repayment and/or pre-payment, in full or in part, of certain outstanding borrowings availed by our Company	3,000.00	3,000.00	Nil
Investment in material subsidiary, KRN HVAC Products Private Limited for funding working capital requirement *	23,525.75	23,525.75	Nil
General Corporate purposes	7,653.73	7,653.73	Nil
Total	**34,179.48**	**34,179.48**	**Nil**

*During the quarter reported, Company has Invested ₹ 23,525.75 Lakhs in subsidiary company KRN HVAC Products Private Limited for funding working capital requirements" as per the object detailed in Placement Document through issue of equity shares, out of which subsidiary has utilized ₹ 9,207.98 Lakhs towards its working capital requirement and remaining amount is of ₹ 14,317.77 Lakhs is unutilized and parked in FDs and Bonds.

[9] The Status of investor's complaints during the Period ended on 30th June, 2026 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints unresolved at the end of the period	Nil

For and on the behalf of Board of Directors
For KRN Heat Exchanger and Refrigeration Limited

For KRN Heat Exchanger And Refrigeration Ltd. Neemrana

Santosh Kumar Yadav
Chairman & Managing Director
(DIN: 07789940)

Date : 12th August, 2026
Place : Neemrana

KRN HEAT EXCHANGER AND REFRIGERATION LIMITED
CIN: L29309RJ2017PLC058905
Plot No. F-46,47,48,49, EPIP, RIICO Industrial Area Neemrana, Alwar, Rajasthan, India, 301705
Consolidated Financial Results For The Quarter Ended 30th June, 2026

Consolidated Segment Reporting

₹ in Lakhs (unless otherwise stated)

Particulars	For The Quarter Ended			For The Year Ended
	30th June,'26	31st Mar '26	30th June,'25	31st Mar'26
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
India	19,994.00	15,164.47	9,639.41	50,060.10
Overseas	5,237.70	2,783.51	1,888.80	9,945.67
Total Segment Revenue	25,231.70	17,947.98	11,528.21	60,005.77
Inter Segment Sales	-	-	-	-
Income From Operations	25,231.70	17,947.98	11,528.21	60,005.77
2. Segment Results				
Profit/(loss) Before Finance Costs, Exceptional Items & Tax				
India	4,537.20	2,948.96	1,898.45	10,345.94
Overseas	-	-	-	-
Total	4,537.20	2,948.96	1,898.45	10,345.94
Less : Finance Cost	304.12	264.03	69.55	590.08
Profit/(loss) Before Exceptional Items & Tax	4,233.08	2,684.93	1,828.90	9,755.86
Exceptional Items	-	-	-	(39.71)
Profit Before Tax	4,233.08	2,684.93	1,828.90	9,795.57
3. Capital Employed				
a) Segment Asset *				
India				9,486.24
Overseas				8,102.18
Total Segment Asset				17,588.42
b) Segment Liabilities				
India				4,972.02
Overseas				10,851.33
Total Segment Liabilities				15,823.35

** The figures disclosed in segment asset above are gross amount i.e before ECL provision.*

4. Country Wise Export Revenue upto 30th June, 2026	(₹ in Lakhs)
Brazil	95.35
Canada	295.29
France	1,037.75
Italy	564.72
Nepal	8.50
Netherlands	8.42
Norway	1.30
Sri Lanka	282.05
United Arab Emirates	594.09
United Kingdom	3.17
USA	1,706.88
Vietnam	639.14
Croatia	1.01
Austria	0.03
Total Segment Revenue	**5,237.70**

For KRN Heat Exchanger And Refrigeration Ltd.
Neemrana

Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the KRN Heat Exchanger and Refrigeration Limited, for the Quarter ended 30th June, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
KRN Heat Exchanger and Refrigeration Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **KRN Heat Exchanger and Refrigeration Limited (**"the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the Quarter ended **30th June, 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.

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 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

KEYUR SHAH & CO.
MEMBERSHIP NO :- 153774
CHARTERED ACCOUNTANTS

The Statement includes the results of the following entities:

List of Subsidiaries:

1. KRN HVAC Products Private Limited
2. Thermotech Research Laboratory Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to subsidiary, 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 ("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 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.

The accompanying Statement includes the unaudited interim financial results/ financial information in respect of:

a) 2 subsidiaries, whose unaudited interim financial results reflect total income of ₹ 16,718.73 Lakhs, total profit after tax of ₹ 1,422.72 Lakhs and total comprehensive income of ₹ 1,419.39 Lakhs for the quarter ended 30th June, 2026, as considered in the Statement.

These interim financial results have been approved and 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 such unaudited interim financial result.

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

For, Keyur Shah & Co.
Chartered Accountants
F.R.No. 141173W

KEYUR SHAH & CO.
MEMBERSHIP NO :- 153774
CA
CHARTERED ACCOUNTANTS

Keyur Shah
Proprietor
M. No. 153774
UDIN: 26153774EUACWV7849

Date: 12th August, 2026
Place: - Ahmedabad

KRN Heat Exchanger and Refrigeration Limited
CIN: L29309RJ2017PLC058905
Plot No. F-46,47,48,49, EPIP, RIICO Industrial Area Neemrana, Alwar, Rajasthan, India, 301705
STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Particulars	₹ in Lakhs (unless otherwise stated)			
	For The Quarter Ended			For Year Ended
	30th June,'26	31st Mar'26	30th June, '25	31st Mar'26
	Unaudited	Audited	Unaudited	Audited
Income				
I. Revenue from operations	18,197.15	20,206.18	11,439.90	67,623.01
II. Other Income	242.17	286.71	274.03	1,372.29
III.Total Income (I + II)	**18,439.32**	**20,492.89**	**11,713.93**	**68,995.30**
IV Expenses:				
Cost of materials consumed	11,162.31	9,136.47	8,908.22	34,979.78
Purchase of Stock-in-trade	3,375.03	8,048.00	-	21,165.88
Changes in Inventories of Finished Goods, Work- In Progress and Stock-In-Trade	187.80	414.21	(420.06)	(723.79)
Employee benefit expenses	446.26	376.92	532.64	1,844.16
Finance costs	132.99	141.81	63.14	398.12
Depreciation and amortisation expense	71.84	73.42	93.54	341.42
Other expenses	558.73	431.09	440.26	1,878.07
Total expenses (IV)	**15,934.96**	**18,621.92**	**9,617.74**	**59,883.64**
V Profit Before Prior Period and Exceptional Item (III - IV)	**2,504.36**	**1,870.97**	**2,096.19**	**9,111.66**
VI Prior Period Item/Exceptional Item	-	-	-	(39.71)
VII Profit before tax (V-VI)	**2,504.36**	**1,870.97**	**2,096.19**	**9,151.37**
VIII Tax expense				
Current tax	641.75	498.20	537.61	2,382.39
Deferred tax Liability / (Assets)	(4.23)	(11.57)	(9.98)	(58.90)
Income Tax (Short/Excess provision)	-	(302.65)	-	(302.65)
Total Tax expenses (VIII)	**637.52**	**183.98**	**527.63**	**2,020.84**
IX Profit for the period (VII-VIII)	**1,866.84**	**1,686.99**	**1,568.56**	**7,130.53**
X Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Remeasurements of defined benefit plans	15.16	(1.97)	(11.71)	(19.08)
Income Tax relating to above	(3.82)	0.50	2.95	4.80
Items that will be reclassified to profit or loss				
Remeasurements of defined benefit plans	-	-	-	-
Income Tax relating to above	-	-	-	-
Total Other Comprehensive Income (X)	**11.34**	**(1.47)**	**(8.76)**	**(14.28)**
XI. Total Comprehensive Income for the year(IX-X)	**1,855.50**	**1,688.46**	**1,577.32**	**7,144.81**
Paidup Equity Share Capital (Facevalue ₹ 10 each)	6,545.85	6,215.66	6,215.66	6,215.66
Other Equity				50,452.30
Earnings Per Equity Share- Basic/Diluted				
(Not annualised for quarter ended)				
Basic / Diluted	**2.95**	**2.71**	**2.52**	**11.47**

For and on the behalf of Board of Directors
For KRN Heat Exchanger and Refrigeration Limited

For KRN Heat Exchanger And Refrigeration Ltd. * Neemrana

Santosh Kumar Yadav
Chairman & Managing Director
(DIN: 07789940)

Date : 12th August, 2026
Place : Neemrana

Notes to Accounts -Standalone Financial Statement

[1] The above Unaudited standalone financial results for the Quarter ended 30th June, 2026 have been prepared by the Company in accordance with regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the board of directors in their meeting held on 12th August, 2026 . A limited review of the above results has been carried out by the statutory auditors of the company.

[2] Previous Year's /period's figures have been regrouped/rearranged/ restated/adjusted/rectified wherever considered necessary.

[3] Basis of Preparation of the Statement and Adoption of Indian Accounting Standards. The Company has adopted Indian Accounting Standard (IND AS) specified under companies (Indian) Accounting Standard Rules, 2015 [as ammended] precribed under section 133 of the companies act,2013.

[4] The Company manufactures fin and tube type heat exchangers for the Heat Ventilation Air Conditioning and Refrigeration Industry ("HVAC&R"). Heat exchangers manufactured by the company are made of non-ferrous metals primarily Copper and Aluminium. Their product range includes condenser coils, evaporator units, evaporator coils, header/copper parts, fluid and steam coils and sheet metal parts.

[5] The Figure for the Quarter ended 31st March, 2026 are balancing figures between the un-audited figures in respect of Nine months ended on 31st December, 2025 which were subject to limited review and the audited figures of the Year ended 31st March, 2026.

[6] Segment Reporting is attached herewith.

[7] The Proceeds From IPO Net Off Issue Expense Is ₹ 31,111.66 Lakhs And Utilisation of the same is as follows :

Particulars	Planned As per Prospectus	Utilisation of fund	Balance As at 30th June, 2026
Investment in our wholly owned subsidiary, KRN HVAC Products Private Limited in the form of equity for setting up a new manufacturing facility at Neemrana, Alwar, Rajasthan ("Proposed Project")	23,575.66	23575.66*	-
General corporate purposes	7,536.00	7,536.00	-
Total	**31,111.66**	**31,111.66**	-

* However, as at June 30, 2026, the entire amount of ₹ 23,575.66 lakhs invested in the Subsidiary Company has been fully utilised towards the proposed project, and there is no unutilised amount as at the reporting date.

[8] During the quarter, the Company completed a Qualified Institutions Placement ("QIP") in accordance with Chapter VI of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and Sections 42 and 62(1)(c) of the Companies Act, 2013. The Issue opened on May 26, 2026 and closed on June 1, 2026. Pursuant thereto, the Fund-Raising Committee at its meeting held on June 1, 2026 approved the allotment of 33,01,886 fully paid-up equity shares of face value ₹ 10 each to eligible Qualified Institutional Buyers at an issue price of ₹ 1,060.00 per equity share (including a premium of ₹ 1,050.00 per equity share), being a discount of 4.85% to the floor price of ₹ 1,114.05 per equity share determined in accordance with the SEBI ICDR Regulations, aggregating to ₹ 34,999.99 lakhs.

The Proceeds From Issue Net Off Issue Expense Is ₹ 34,179.48 Lakhs And Utilisation of the same is as follows :

(₹ in Lakhs)

Particulars	Amount as Proposed in the offer Document	Utilised During the Quarter	Total unutilized amount
Repayment and/or pre-payment, in full or in part, of certain outstanding borrowings availed by our Company	3,000.00	3,000.00	Nil
Investment in material subsidiary, KRN HVAC Products Private Limited for funding working capital requirement *	23,525.75	23,525.75	Nil
General Corporate purposes	7,653.73	7,653.73	Nil
Total	**34,179.48**	**34,179.48**	**Nil**

*During the quarter reported, Company has Invested ₹ 23,525.75 Lakhs in subsidiary company KRN HVAC Products Private Limited for funding working capital requirements" as per the object detailed in Placement Document through issue of equity shares, out of which subsidiary has utilized ₹ 9,207.98 Lakhs towards its working capital requirement and remaining amount is of ₹ 14,317.77 Lakhs is unutilized and parked in FDs and Bonds.

[9] The Status of investor's complaints during the Period ended on 30th June, 2026 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints unresolved at the end of the period	Nil

For KRN Heat Exchanger And Refrigeration Ltd.
Neemrana

For and on the behalf of Board of Directors
For KRN Heat Exchanger and Refrigeration Limited

Santosh Kumar Yadav
Chairman & Managing Director
(DIN: 07789940)

Date : 12th August, 2026
Place : Neemrana

KRN Heat Exchanger and Refrigeration Limited
CIN: L29309RJ2017PLC058905
Plot No. F-46,47,48,49, EPIP, RIICO Industrial Area Neemrana, Alwar, Rajasthan, India, 301705

KRN

Standalone Segment Reporting

₹ in Lakhs (unless otherwise stated)

Particulars	For The Quarter Ended			For Year Ended
	30th June,'26	31st Mar'26	30th June, '25	31st Mar'26
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
India	15,463.64	17,614.21	9,551.10	58,393.61
Overseas	2,733.51	2,591.97	1,888.80	9,229.40
Total Segment Revenue	**18,197.15**	**20,206.18**	**11,439.90**	**67,623.01**
Inter Segment Sales	-	-	-	-
Income From Operations	**18,197.15**	**20,206.18**	**11,439.90**	**67,623.01**
2. Segment Results				
Profit/(loss) Before Finance Costs, Exceptional Items & Tax				
India	2,637.35	2,012.78	2,159.33	9,589.20
Overseas	-	-	-	-
Total	**2,637.35**	**2,012.78**	**2,159.33**	**9,589.20**
Less : Finance Cost	132.99	141.81	63.14	398.12
Profit/(loss) Before Exceptional Items & Tax	**2,504.36**	**1,870.97**	**2,096.19**	**9,191.08**
Prior Period / Exceptional Item	-	-	-	(39.71)
Profit Before Tax	**2,504.36**	**1,870.97**	**2,096.19**	**9,151.37**
3. Capital Employed				
a) Segment Asset *				
India				14,155.15
Overseas				4,839.22
Total Segment Asset				**18,994.37**
b) Segment Liabilities				
India				1,014.58
Overseas				4,919.50
Total Segment Liabilities				**5,934.08**

** The figures disclosed in segment asset above are gross amount i.e before ECL provision.*

4. Country Wise Export Revenue for period ended 30th June, 2026	**(₹ In Lakhs)**
Austria	0.03
Canada	138.96
Croatia	1.01
France	1,031.23
Italy	340.22
Vietnam	367.98
United Arab Emirates	189.41
USA	664.67
Total Segment Revenue	**2,733.51**

For KRN Heat Exchanger And Refrigeration Ltd.
Neemrana

Limited Review Report on unaudited standalone financial results of KRN Heat Exchanger and Refrigeration Limited for the Quarter ended 30th June, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors Of,
KRN Heat Exchanger and Refrigeration Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results ("the financial statement") of **KRN Heat Exchanger and Refrigeration Limited** ("the Company") for the Quarter ended **on 30th June, 2026.** The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down as per accounting standard prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primary to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit 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 have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results, prepared in accordance with applicable Indian Accounting standards ("Ind AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Keyur Shah & Co.
Chartered Accountants
F.R. No. 141173W

KEYUR SHAH & CO.
MEMBERSHIP NO :- 153774
CHARTERED ACCOUNTANTS

Keyur Shah
Proprietor
M. No. 153774
UDIN: 26153774LHTHBS5726

Date: - 12th August, 2026
Place: - Ahmedabad

303, Shitiratna, B/s. Radisson Blu Hotel, Nr. Panchvati Circle, Ambawadi, Ahmedabad-380006. Gujarat, INDIA.
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Annexure-II

The details required pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, are as under:

1. **Appointment of Cost Auditor of the Company for the Financial Year 2026-27**

S. No.	Particulars	Information of such event
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of M/s. R S Chauhan & Associates, Cost Accountants (FRN: 003517), as Cost Auditor of the Company.
2.	Date of appointment/ reappointment/cessation (as applicable) & term of appointment/reappointment;	Appointed on 12th August, 2026 for the Financial Year 2026-27.
3.	Brief profile (in case of appointment);	M/s. R S Chauhan & Associates, Cost Accountants (FRN: 003517), is a firm of Cost and Management Accountants, in practice for more than 7 years. The firm has extensive experience in various industries like auto, dairy, textiles, garments, steel/copper/aluminium and many more. The firm provides various professional services including audit & assurance, business advisory services, cost records compilation, taxation services etc. The firm is committed to continuously contribute to their clients growth through utmost honesty and integrity.
4.	Disclosure of relationships between directors (in case of appointment of a director).	NA

2. **Appointment of Internal Auditor of the Company for the Financial Year 2026-27**

S. No.	Particulars	Information of such event
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of M/s. Sharma Shankar & Co., Chartered Accountants (FRN: 019317C), as Internal Auditor of the Company.
2.	Date of appointment/ reappointment/cessation (as applicable) & term of	Appointed on 12th August, 2026 for the Financial Year 2026-27.

	appointment/reappointment;	
3.	Brief profile (in case of appointment);	M/s. Sharma Shankar & Co., Chartered Accountants (FRN: 019317C), is a firm of Chartered Accountant, in practice for more than 12 years. The firm has extensive experience in various industries and offers wide range of advisory services ranging from Accounting & Assurance, Taxation etc. They help their clients in adopting best practices and technology to serve them with global standard of advisory solutions.
4.	Disclosure of relationships between directors (in case of appointment of a director).	NA