04th August, 2026

The General Manager
The Corporate Relationship Department
BSE Limited
1st floor, New Trading Ring,
Rotunda Building
P J Towers
Dalal Street, Fort
Mumbai 400 001
BSE Scrip Code: 500249

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra-Kurla Complex
Bandra (E)
Mumbai 400 051
NSE Symbol: KSB

Subject: Unaudited Financial Results and Limited Review Report of the Auditors for the quarter and half year ended 30th June, 2026.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith Unaudited Financial Results along with "Limited Review Report" issued by the Auditors, M/s B S R & Co. LLP, Pune, for the quarter and half year ended 30th June, 2026. The Board Meeting commenced at 12.20 p.m. (IST) and concluded at 02.45 p.m. (IST).

Kindly take the same on your records.

Yours faithfully,

For KSB Limited

SHRADDHA SHAM KAVATHEKAR
Digitally signed by SHRADDHA SHAM KAVATHEKAR
Date: 2026.08.04 14:49:51 +05'30'

Shraddha Kavathekar
Company Secretary

Encl. as above

B S R & Co. LLP
Chartered Accountants

8th Floor, Unit 802, Godrej Koregaon Park
North Main Road, Mundhwa
Pune, Maharashtra, 411001
Telephone: +91 (20) 4061 2200

Limited Review Report on unaudited standalone financial results of KSB Limited for the quarter ended 30 June 2026 and year to date results for the period from 01 January 2026 to 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of KSB Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of KSB Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2026 and year to date results for the period from 01 January 2026 to 30 June 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting 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. The standalone financial results of the Company for the year ended 31 December 2025 were audited by the predecessor auditor whose report dated 25 February 2026 had expressed an unmodified opinion. The standalone financial results of the Company for the corresponding quarter ended 30 June 2025 and the corresponding period from 01 January 2025 to 30 June 2025 were reviewed by the predecessor auditor whose report dated 07 August 2025 had expressed an unmodified conclusion.

B S R & Co. LLP 8th Floor, Unit 802, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001. Chartered Accountants

6. The standalone financial results of the Company for the three months ended 31 March 2026 were reviewed by the predecessor auditor whose report dated 30 April 2026 had expressed an unmodified conclusion.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Swapnil Dakshindas

Partner

Membership No.: 113896

UDIN:26113896OODAEN5585

Mumbai

04 August 2026

B S R & Co. LLP
Chartered Accountants

8th Floor, Unit 802, Godrej Koregaon Park
North Main Road, Mundhwa
Pune, Maharashtra, 411001
Telephone: +91 (20) 4061 2200

Limited Review Report on unaudited consolidated financial results of KSB Limited for the quarter ended 30 June 2026 and year to date results for the period from 01 January 2026 to 30 June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of KSB Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of KSB Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended 30 June 2026 and year to date results for the period from 01 January 2026 to 30 June 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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, and other accounting principles generally accepted in India and in compliance with 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. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I to the Statement.

5. Based on our review conducted and procedures performed 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 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.

6. The consolidated financial results of the Group and its associate for the year ended 31 December 2025 were audited by the predecessor auditor whose report dated 25 February 2026 had expressed an unmodified opinion. The consolidated financial results of the Group and its associate for the corresponding quarter ended 30 June 2025 and the corresponding period from 01 January 2025 to 30 June 2025 were reviewed by the predecessor auditor whose report dated 07 August 2025 had expressed an unmodified conclusion.

7. The consolidated financial results of the Group and its associate for the three months ended 31 March 2026 were reviewed by the predecessor auditor whose report dated 30 April 2026 had expressed an unmodified conclusion.

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Registered Office:
14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

8. The Statement includes the interim financial information of 1 subsidiary which has not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 2.42 million as at 30 June 2026 and total revenues (before consolidation adjustments) of Rs. nil and Rs. nil, total net profit after tax (before consolidation adjustments) of Rs. nil and Rs. 0.7 million and total comprehensive income (before consolidation adjustments) of Rs. nil and Rs 0.7 million, for the quarter ended 30 June 2026 and for the period from 01 January 2026 to 30 June 2026 respectively, and cash flows (net) (before consolidation adjustments) of Rs 2.23 million for the period from 01 January 2026 to 30 June 2026 as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 42 million and Rs. 74 million and total comprehensive income of Rs. 42 million and Rs. 74 million for the quarter ended 30 June 2026 and for the period from 01 January 2026 to 30 June 2026 respectively as considered in the Statement, in respect of 1 associate, based on its interim financial information which has not been reviewed. According to the information and explanations given to us by the Parent's management, this interim financial information is not material to the Group.

   Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Swapnil Dakshindas

Partner

Membership No.: 113896

UDIN:26113896TXIMBY7146

Mumbai

04 August 2026

Annexure I

List of entities included in unaudited consolidated financial results.

Sr. No	Name of component	Relationship
1	KSB Limited	Parent/Holding Company
2	Pofran Sales and Agency Limited	Subsidiary of KSB Limited
3	KSB MIL Controls Limited	Associate of KSB Limited

B S R & Co. LLP
8th Floor, Unit 802, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001.
Chartered Accountants

KSB Limited
Registered Office: Office No. 601, Runwal R-Square, L.B.S. Marg, Mulund (West), Mumbai 400 080
CIN: L29120MH1960PLC011635
Tel no 020 27101003 Fax no 020 27426000
Email id: compsec.india@ksb.com
www.ksbindia.co.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED JUNE 30, 2026

(INR in million)

Particulars	Quarter ended			Six Months ended		Year ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)	December 31, 2025 (Audited)
1 Income						
a) Revenue from operations	6,907	6,013	6,667	12,920	12,621	26,957
b) Other income	125	143	185	268	310	659
Total Income	**7,032**	**6,156**	**6,852**	**13,188**	**12,931**	**27,616**
2 Expenses						
a) Cost of materials consumed	3,255	3,581	3,247	6,836	6,304	12,746
b) Purchase of stock-in-trade	976	687	851	1,663	1,419	2,749
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(453)	(1,001)	(414)	(1,454)	(806)	(932)
d) Employee benefits expense	1,001	960	864	1,961	1,792	3,643
e) Finance costs	14	6	7	20	15	30
f) Depreciation and amortisation expense	148	145	140	293	279	583
g) Other expenses	1,312	1,278	1,205	2,590	2,321	5,016
Total Expenses	**6,253**	**5,656**	**5,900**	**11,909**	**11,324**	**23,835**
3 Profit before exceptional item and tax (1-2)	**779**	**500**	**952**	**1,279**	**1,607**	**3,781**
4 Exceptional item						
Impact of new labour codes	-	-	-	-	-	255
5 Profit before tax (3-4)	**779**	**500**	**952**	**1,279**	**1,607**	**3,526**
6 Tax expense						
a) Current tax	191	112	234	303	387	1,007
b) Deferred tax	(8)	15	(9)	7	3	(126)
Total Tax expense	**183**	**127**	**225**	**310**	**390**	**881**
7 Profit for the period (5-6)	**596**	**373**	**727**	**969**	**1,217**	**2,645**
8 Other comprehensive income						
Items that will not be reclassified to profit or loss						
Remeasurement of post-employment benefit obligations	(10)	(11)	(34)	(21)	(45)	(95)
Income tax relating to items that will not be reclassified to profit or loss	2	3	8	5	11	24
	(8)	**(8)**	**(26)**	**(16)**	**(34)**	**(71)**
9 Total comprehensive income for the period, net of tax (7+8)	**588**	**365**	**701**	**953**	**1,183**	**2,574**
10 Paid up equity share capital (face value of INR 2/- each)	348	348	348	348	348	348
11 Other equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet						15,780
12 Earnings per equity share (EPS) (face value of INR 2/- each) (not annualised except for the year ended figure)						
Basic and Diluted (INR)	3.43	2.14	4.17	5.57	6.99	15.20

Notes:

1 The above results have been subjected to Limited Review by the statutory auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 04, 2026.

2 The Statement 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, and other accounting principles.

3 Statement of Assets and Liabilities as at June 30, 2026 is enclosed.(Presented in Annexure -1)

4 As per Ind AS 108 'Operating Segments', when financial results contains both consolidated and standalone financial results for parent, segment information needs to be presented only in case of consolidated financial results. Accordingly, segment information has been provided only in the consolidated financial results. (Presented in Annexure-2)

5 Statement of Cash Flows for the six months ended June 30, 2026 is annexed. (Presented in Annexure -3)

6 On November 21, 2025, the Government of India notified four Labour Codes, namely 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, which consolidate 29 existing labour laws. During the year ended December 31, 2025, the Company had assessed the incremental impact of these changes on the best information available at that time and in accordance with the guidance issued by the Institute of Chartered Accountants of India. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the Company had recognised and disclosed such incremental impact as "Impact of new labour codes" under Exceptional Item for the year ended December 31, 2025. The incremental impact, comprising gratuity of INR 255 million, was primarily related to changes in the definition of wages.

Place : Mumbai
Date : August 04, 2026

Rajeev Jain
Managing Director

For KSB LIMITED

B S R & Co. LLP
8th Floor, Unit 802, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001.
Chartered Accountants

KSB Limited
Registered Office: Office No. 601, Runwal R-Square, L.B.S. Marg, Mulund (West), Mumbai 400 080
CIN: L29120MH1960PLC011635
Tel no 020 27101003 Fax no 020 27426000
Email Id: compsec.india@ksb.com
www.ksbindia.co.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED JUNE 30, 2026

(INR in million)

	Particulars	Quarter ended			Six Months ended		Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)	December 31, 2025 (Audited)
1	**Income**						
	a) Revenue from operations	6,907	6,013	6,667	12,920	12,621	26,957
	b) Other income	51	144	118	195	243	592
	Total Income	**6,958**	**6,157**	**6,785**	**13,115**	**12,864**	**27,549**
2	**Expenses**						
	a) Cost of materials consumed	3,255	3,581	3,247	6,836	6,304	12,746
	b) Purchase of stock-in-trade	976	687	851	1,663	1,419	2,749
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(453)	(1,001)	(414)	(1,454)	(806)	(932)
	d) Employee benefits expense	1,001	960	864	1,961	1,792	3,643
	e) Finance costs	14	6	7	20	15	30
	f) Depreciation and amortisation expense	148	145	140	293	279	583
	g) Other expenses	1,312	1,278	1,205	2,590	2,321	5,016
	Total Expenses	**6,253**	**5,656**	**5,900**	**11,909**	**11,324**	**23,835**
3	**Profit before share of net profit of associate, exceptional item and tax (1-2)**	**705**	**501**	**885**	**1,206**	**1,540**	**3,714**
4	**Share of net profit of associate**	**42**	**32**	**37**	**74**	**72**	**146**
5	**Profit before exceptional item and tax (3+4)**	**747**	**533**	**922**	**1,280**	**1,612**	**3,860**
6	**Exceptional item**						
	Impact of new labour codes	-	-	-	-	-	255
7	**Profit before tax (5-6)**	**747**	**533**	**922**	**1,280**	**1,612**	**3,605**
8	**Tax expense**						
	a) Current tax	191	112	234	303	387	1,007
	b) Deferred tax	(16)	23	(16)	7	5	(107)
	Total Tax expense	**175**	**135**	**218**	**310**	**392**	**900**
9	**Profit for the period (7-8)**	**572**	**398**	**704**	**970**	**1,220**	**2,705**
10	**Other comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	Remeasurement of post-employment benefit obligations	(10)	(11)	(34)	(21)	(45)	(95)
	Income tax relating to items that will not be reclassified to profit or loss	2	3	8	5	11	24
	Share of Other comprehensive Income of associate	*	*	*	*	*	(4)
		(8)	(8)	(26)	(16)	(34)	(75)
11	**Total comprehensive income for the period, net of tax (9+10)**	**564**	**390**	**678**	**954**	**1,186**	**2,630**
12	Paid up equity share capital (face value of INR 2/- each)	348	348	348	348	348	348
13	Other equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet						**16,440**
14	Earnings per equity share (EPS) (face value of INR 2/- each) (not annualised except for the year ended figure) Basic and Diluted (INR)	3.29	2.28	4.04	5.57	7.01	15.54

* Amount below rounding off norm adopted by the Group

Notes:

1 The above results have been subjected to Limited Review by the statutory auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 04, 2026.

2 The Statement 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, and other accounting principles.

3 The consolidated financial results include the results of KSB Limited, its subsidiary Pofran Sales and Agency Limited and its associate KSB MIL Controls Limited.

4 Statement of Assets and Liabilities as at June 30, 2026 is enclosed.(Presented in Annexure -1)

5 Segment Information is annexed. (Presented in Annexure-2)

6 Statement of Cash Flows for the six months ended June 30, 2025 is annexed. (Presented in Annexure -3)

7 On November 21, 2025, the Government of India notified four Labour Codes, namely 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, which consolidate 29 existing labour laws. During the year ended December 31, 2025, the Group had assessed the incremental impact of these changes on the best information available at that time and in accordance with the guidance issued by the Institute of Chartered Accountants of India. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the Group had recognised and disclosed such incremental impact as "Impact of new labour codes" under Exceptional Item for the year ended December 31, 2025. The incremental impact, comprising gratuity of INR 255 million, was primarily related to changes in the definition of wages.

8 Results of KSB Limited on a standalone basis are hosted at the Company's website www.ksbindia.co.in

(INR in million)

Particulars	Quarter ended			Six Months ended		Year ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)	December 31, 2025 (Audited)
Revenue from operations and Other income	7,032	6,156	6,852	13,188	12,931	27,616
Profit before tax	779	500	952	1,279	1,607	3,526
Profit for the period	596	373	727	969	1,217	2,645

Place : Mumbai
Date : August 04, 2026

Rajeev Jain
Managing Director

For KSB LIMITED

B S R & Co. LLP
8th Floor, Unit 802, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001.
Chartered Accountants

KSB Limited

ANNEXURE-1

STATEMENT OF ASSETS AND LIABILITIES AS AT JUNE 30, 2026

(INR in million)

Particulars	STANDALONE		CONSOLIDATED	
	As at June 30, 2026 (Unaudited)	As at December 31, 2025 (Audited)	As at June 30, 2026 (Unaudited)	As at December 31, 2025 (Audited)
A ASSETS				
1 Non-current assets				
(a) Property, plant and equipment	4,028	4,084	4,028	4,084
(b) Right-of-use assets	349	340	349	340
(c) Capital work-in-progress	1,020	889	1,020	889
(d) Other Intangible assets	179	192	179	192
(e) Intangible assets under development	33	30	33	30
(f) Financial assets				
(i) Investments	73	74	964	965
(ii) Trade receivables	46	26	46	26
(iii) Loans	63	83	63	83
(iv) Other financial assets	61	63	61	63
(g) Deferred tax assets (net)	340	342	107	109
(h) Income Tax assets (net)	153	130	153	131
(i) Other non-current assets	282	265	282	265
Total: Non-current assets	**6,627**	**6,518**	**7,285**	**7,177**
2 Current assets				
(a) Inventories	9,610	7,861	9,610	7,861
(b) Financial assets				
(i) Trade receivables	8,005	8,692	8,005	8,692
(ii) Cash and cash equivalents	894	1,668	896	1,668
(iii) Bank balances other than (ii) above	870	1,166	870	1,166
(iv) Loans	41	49	41	49
(v) Other financial assets	305	200	305	200
(c) Other current assets	1,159	1,112	1,159	1,113
Total: Current assets	**20,884**	**20,748**	**20,886**	**20,749**
Total Assets	**27,511**	**27,266**	**28,171**	**27,926**
B EQUITY AND LIABILITIES				
1 Equity				
(a) Equity share capital	348	348	348	348
(b) Other equity	15,967	15,780	16,627	16,440
Total: Equity	**16,315**	**16,128**	**16,975**	**16,788**
2 Non-current liabilities				
(a) Financial Liabilities				
(i) Lease liabilities	47	37	47	37
(b) Provisions	930	856	930	856
Total: Non-current liabilities	**977**	**893**	**977**	**893**
3 Current liabilities				
(a) Financial Liabilities				
(i) Lease liabilities	16	15	16	15
(ii) Trade payables				
-Total outstanding dues of micro enterprises and small enterprises	527	492	527	492
-Total outstanding dues of creditors other than micro enterprises and small enterprises	3,979	3,921	3,979	3,921
(iii) Other financial liabilities	652	697	652	697
(b) Other current liabilities	4,481	4,242	4,481	4,242
(c) Provisions	543	839	543	839
(d) Current tax liabilities (net)	21	39	21	39
Total: Current liabilities	**10,219**	**10,245**	**10,219**	**10,245**
Total Equity and Liabilities	**27,511**	**27,266**	**28,171**	**27,926**

B S R & Co. LLP
8th Floor, Unit 802, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001.
Chartered Accountants

For KSB LIMITED

ANNEXURE-2

KSB Limited
SEGMENT INFORMATION

CONSOLIDATED UNAUDITED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED JUNE 30, 2026

(INR in million)

	Particulars		Quarter ended			Six Months ended		Year ended
			June 30, 2026 (Unaudited)	March 31, 2026 (Unaudited)	June 30, 2025 (Unaudited)	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)	December 31, 2025 (Audited)
1	**Segment Revenue**							
	(a) Pumps		5,810	4,995	5,512	10,805	10,250	22,150
	(b) Valves		1,107	1,025	1,163	2,132	2,387	4,851
		Total	6,917	6,020	6,675	12,937	12,637	27,001
Less:	Inter Segment Revenue		10	7	8	17	16	44
	Revenue From Operations		**6,907**	**6,013**	**6,667**	**12,920**	**12,621**	**26,957**
2	**Segment Results**							
	(a) Pumps		650	393	640	1,043	1,055	2,847
	(b) Valves		45	84	178	129	372	697
		Total	695	477	818	1,172	1,427	3,544
Less:	Finance costs		14	6	7	20	15	30
Add:	Other unallocable income / (expense) net		24	30	74	54	128	200
Add:	Share of net profit of associate		42	32	37	74	72	146
	Profit before exceptional item and tax		**747**	**533**	**922**	**1,280**	**1,612**	**3,860**
	Exceptional item							
	Impact of new labour codes		-	-	-	-	-	255
	Profit before tax		**747**	**533**	**922**	**1,280**	**1,612**	**3,605**
3	**Segment Assets**							
	(a) Pumps		22,861	22,537	18,891	22,861	18,891	21,785
	(b) Valves		2,273	2,154	1,858	2,273	1,858	2,060
	(c) Unallocable Assets		3,037	3,697	4,309	3,037	4,309	4,081
		Total	28,171	28,388	25,058	28,171	25,058	27,926
4	**Segment Liabilities**							
	(a) Pumps		10,102	10,071	8,697	10,102	8,697	9,887
	(b) Valves		1,059	1,129	935	1,059	935	1,201
	(c) Unallocable Liabilities		35	11	82	35	82	50
		Total	11,196	11,211	9,714	11,196	9,714	11,138

B S R & Co. LLP
8th Floor, Unit 802, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001.
Chartered Accountants

For KSB LIMITED

KSB Limited

STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED JUNE 30, 2026

ANNEXURE-3

(INR in million)

	Particulars	STANDALONE		CONSOLIDATED	
		Six Months ended June 30, 2026 (Unaudited)	Six Months ended June30, 2025 (Unaudited)	Six Months ended June 30, 2026 (Unaudited)	Six Months ended June 30, 2025 (Unaudited)
A	**Cash flows from operating activities**				
	Profit before tax	1,279	1,607	1,280	1,612
	Adjustments for :				
	Depreciation and amortisation expense	293	279	293	279
	Net gain on disposal of property, plant and equipment and intangible assets	(6)	(4)	(6)	(4)
	Finance costs	20	15	20	15
	Interest income	(53)	(127)	(53)	(127)
	Dividend from investment in associate	(74)	(67)	-	-
	Net realised (gain)/loss in financial instruments	*	-	*	-
	Fair value (gain)/loss in derivative financial instruments	(3)	(1)	(3)	(1)
	Sundry credit balances and provisions no longer required, written back	*	-	*	-
	Government grant	(23)	-	(23)	-
	Unrealised foreign exchange (gain)/loss	(19)	(20)	(19)	(20)
	Allowance for doubtful trade and other receivables	3	(3)	3	(3)
	Share of net profit of associate	-	-	(74)	(72)
		138	72	138	67
	Operating profit before working capital changes	**1,417**	**1,679**	**1,418**	**1,679**
	Adjustment for changes in working capital:				
	(Increase) / decrease in operating assets:				
	Inventories	(1,749)	(984)	(1,749)	(984)
	Trade receivables	662	(313)	662	(313)
	Loans	28	16	28	16
	Other financial assets	(73)	*	(73)	*
	Other assets	(36)	(177)	(36)	(177)
	Increase / (decrease) in operating liabilities:				
	Trade payables	93	487	93	487
	Other financial liabilities	170	(97)	170	(97)
	Other liabilities	240	764	240	764
	Provisions	(255)	(43)	(255)	(43)
		(920)	(347)	(920)	(347)
	Cash generated from operations	497	1,332	498	1,332
	Income taxes paid (net of refunds)	(344)	(452)	(343)	(452)
	Net cash flows generated from operating activities (A)	**153**	**880**	**155**	**880**
B	**Cash flows from investing activities**				
	Purchase of property, plant and equipment, right of use assets and intangible assets	(591)	(430)	(591)	(430)
	Proceeds from disposal of property, plant and equipment and intangible assets	10	5	10	5
	Redemption of mutual funds	2	-	2	-
	Investment in fixed deposits	(105)	(1,103)	(105)	(1,103)
	Redemption of fixed deposits	403	1,470	403	1,470
	Interest received	46	117	46	117
	Dividend from investment in associate	74	67	-	-
	Income from trade investments (non-current)	-	-	74	67
	Net cash flows (used in)/ generated from investing activities (B)	**(161)**	**126**	**(161)**	**126**
C	**Cash flows from financing activities**				
	Proceeds from current borrowings	225	-	225	-
	Repayment of current borrowings	(225)	-	(225)	-
	Interest paid	(6)	(14)	(6)	(14)
	Repayment of lease liabilities (including interest)	(6)	(5)	(6)	(5)
	Dividend paid	(766)	(696)	(766)	(696)
	Net cash flows used in financing activities (C)	**(778)**	**(715)**	**(778)**	**(715)**
	Net (decrease)/increase in Cash and cash equivalents (A+B+C)	**(786)**	**291**	**(784)**	**291**
	Cash and cash equivalents at the beginning of the period	1,668	959	1,668	959
	Effects of exchange rate changes on cash and cash equivalents	12	4	12	4
	Cash and cash equivalents at the end of the period	**894**	**1,254**	**896**	**1,254**

* Amount below rounding off norm adopted by the Group

Reconciliation of Cash and cash equivalents as per Statement of Cash Flows:

Cash and cash equivalents as per above comprise of following:	As at June 30, 2026	As at June 30, 2025	As at June 30, 2026	As at June 30, 2025
Cash and cash equivalents	894	1,254	896	1,254
Cash and cash equivalents at the end of the period	**894**	**1,254**	**896**	**1,254**

Notes:

1 Statement of Cash Flows has been prepared under the 'Indirect Method' in accordance with 'Ind AS 7 : Statement of Cash Flows'.

B S R & Co. LLP
Unit 602, Godrej Koregaon Park, North Main Road, Mundhwa, Pune, Maharashtra, 411001.
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For KSB LIMITED