November 13, 2026

The Manager
The Department of Corporate Services
BSE Limited
P. J. Towers,
Dalal Street, Mumbai - 400 001
Scrip Code - 544615

The Manager
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051
Symbol – KSR

Dear Sir / Madam,

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

With reference to the captioned subject, please be informed that the Board of Directors at its meeting held today i.e., November 13, 2026, had, inter alia, considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026 pursuant to Regulation 33 of the Listing Regulations, which have been duly reviewed and recommended by the Audit Committee.

The Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026 along with the Limited Review Report issued by M/s. Agarwal & Associates (Chartered Accountants), Statutory Auditors are enclosed herewith as "***Annexure - I***" and will also be made available on the website of the Company www.ksrfootwear.com.

The Board Meeting commenced at 1:00 p.m. and concluded at 2:15 p.m.

Please take the same on record.

Thanking You,

Yours faithfully,

For **KSR Footwear Limited**

Suman Barman Roy
Chairman
DIN: 07285500

Encl: As above

AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

"Shakespeare Court"
21A, Shakespeare Sarani,
8th Floor, Flat 8D, Kolkata-700017
Ph: 40649046, Mobile: 9831579045

"LIMITED REVIEW" REPORT ON THE UNAUDITED FINANCIAL RESULTS OF KSR FOOTWEAR LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

INDEPENDENT AUDITORS' REVIEW REPORT

To
The Board of Directors,
KSR Footwear Limited

1. We have reviewed the accompanying statement of Unaudited financial results ("the statement") of **KSR Footwear Limited** ("the Company") for the quarter and half year ended 30th September 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

   This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal 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 there under and other accounting principal generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

2. 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 statements are 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. We have not performed an audit and accordingly, we do not express an audit opinion.

AGARWAL & ASSOCIATES * KOLKATA * Chartered Accountants *

3. 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 financial results, prepared in accordance with recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015,(as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal & Associates
Chartered Accountants
(Firm Registration No. 323210E)

Place: Kolkata
Date: 13.11.2026



Naresh Agarwal
(Naresh Agarwal)
(Partner)
Membership No. 063049
UDIN: 26063049JFDPTA9715

KSR FOOTWEAR LIMITED (CIN - L46413WB2023PLC264443)

Statement of Unaudited Financial Results for the quarter and six months ended 30th September, 2026

(Rs. In Millions)

Particulars	3 months ended 30th September, 2026	Preceding 3 months ended 30th June, 2026	Corresponding 3 months ended 30th September, 2025	6 months ended 30th September, 2026	Corresponding 6 months ended 30th September, 2025	12 Months ended 31st March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	509.90	522.50	424.30	1,032.40	944.91	1,999.46
Other Income	2.39	2.03	48.08	4.42	53.50	55.20
Total Income	**512.29**	**524.53**	**472.38**	**1,036.82**	**998.41**	**2,054.66**
Expenses						
Cost of materials consumed	368.27	395.25	257.88	763.52	580.60	1,180.75
Purchases of Stock-in-Trade	34.08	15.83	32.10	49.90	50.91	143.94
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(68.74)	(78.87)	78.32	-147.61	134.89	174.04
Employee benefits expense	39.86	36.55	35.79	76.41	69.76	140.74
Finance costs	9.33	8.12	11.53	17.46	20.40	35.98
Depreciation and amortization expense	20.17	20.31	28.71	40.47	57.28	99.20
Other expenses	105.36	123.10	111.14	228.46	218.44	443.50
Total expenses	**508.33**	**520.29**	**555.47**	**1,028.62**	**1,132.28**	**2,218.15**
Profit/(Loss) before exceptional items and tax	**3.96**	**4.24**	**(83.09)**	**8.21**	**(133.87)**	**(163.49)**
Exceptional items (Note 4)	**-**	**-**	**-**	**-**	**-**	**5.05**
Profit/(Loss) before tax	**3.96**	**4.24**	**(83.09)**	**8.21**	**(133.87)**	**(168.54)**
Tax expense:						
Current tax	-	-	-	-	-	-
Deferred tax	1.06	1.07	8.42	2.13	5.91	(41.15)
Profit/(Loss) for the period/year	**2.90**	**3.17**	**(91.51)**	**6.07**	**(139.78)**	**(127.39)**
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
- Re-measurement gains/(loss) on defined benefit plans	0.52	0.52	-	1.04	-	2.07
Income tax relating to items that will not be reclassified to profit or loss	(0.13)	(0.13)	-	(0.26)	-	(0.52)
Other Comprehensive Income for the period/year	**0.39**	**0.39**	**-**	**0.78**	**-**	**1.55**
Total Comprehensive Income/(Loss) for the period/year (including loss for the period/year)	**3.29**	**3.56**	**(91.51)**	**6.85**	**(139.78)**	**(125.84)**
Paid-up equity share capital (Equity Shares of Rs. 10/- each)	**183.78**	**183.78**	**183.78**	**183.78**	**183.78**	**183.78**
Reserves excluding Revaluation Reserves						**571.30**
Earnings Per Equity Share (of Rs. 10/- each) (not annualised):						
- Basic (Rs.)	0.16	0.17	(4.98)	0.33	(7.61)	(6.93)
- Diluted (Rs.)	0.16	0.17	(4.98)	0.33	(7.61)	(6.93)

Corporate Office
RDB Primarc TechPark, Tower - C, 7th floor
08 Major Arterial Road, Block - AF,
New Town (Rajarhat)
Kolkata - 700 156

Date: 13th November 2026

For and on behalf of the Board of Directors

For KSR Footwear Limited

Suman Barman Roy
Chairman

DIN: 07285500

AGARWAL & ASSOCIATES * KOLKATA * Chartered Accountants

KSR FOOTWEAR LIMITED (CIN - L46413WB2023PLC264443)
Balance Sheet as at 30th September 2026

(Rs. In Millions)

	Particulars	As at 30th September 2026	As at 31st March 2026
		Unaudited	Audited
	ASSETS		
1	**Non - current assets**		
(a)	Property, Plant and Equipment	297.20	316.01
(b)	Capital work - in - progress	0.99	2.14
(c)	Right of Use Assets	133.47	146.69
(d)	Intangible assets	0.05	0.06
(e)	Financial Assets		
	Others	24.84	17.39
(f)	Deferred tax assets (net)	48.98	51.37
(g)	Current tax assets (net)	0.62	0.39
(h)	Other non-current assets	16.25	16.22
2	**Current assets**		
(a)	Inventories	718.67	612.40
(b)	Financial Assets		
	(i) Trade receivables	526.49	491.80
	(ii) Cash and cash equivalents	25.93	19.62
	(iii) Bank balances other than (ii) above	15.90	14.91
	(iv) Others	2.31	1.91
(c)	Other current assets	148.38	128.95
	Total Assets	**1,960.08**	**1,819.86**
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share capital	183.78	183.78
(b)	Other Equity	578.16	571.30
	LIABILITIES		
1	**Non-current liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	36.71	-
	(ii) Lease liabilities	147.33	159.50
(b)	Provisions	6.35	7.11
(c)	Other non-current liabilities	2.00	2.88
2	**Current liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	192.70	161.10
	(ii) Lease liabilities	23.75	21.88
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	773.40	695.05
	(iv) Other financial liabilities	- 8.57	8.91
(b)	Other current liabilities	7.33	8.35
	Total Equity and Liabilities	**1,960.08**	**1,819.86**

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Date: 13th November 2026

AGARWAL & ASSOCIATES * Chartered Accountants * KOLKATA

For and on behalf of the Board of Directors

For KSR Footwear Limited

Suman Barman Roy
Chairman
DIN: 07285500

KSR FOOTWEAR LIMITED (CIN - L46413WB2023PLC264443)
Statement of Cash Flows for the six months ended 30th September 2026

(Rs. In Millions)

Particulars	6 Months ended 30th September 2026	6 Months ended 30th September 2025
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	8.21	(133.87)
Adjustments for:		
Depreciation and amortization expense	40.47	57.28
Loss on disposal of property, plant and equipment (net)	0.08	-
Interest Received	(1.09)	(6.19)
Liabilities/Provisions no longer required written back	-	(45.57)
Government grant received	(0.82)	(0.84)
Provision for doubtful debts,advances and other assets	1.77	5.01
Debts/Advances written off	0.27	1.10
Foreign currency translations and transactions - Net	(0.03)	0.23
Finance costs	17.46	20.40
Operating Profit/(loss) before Working Capital Changes	**66.32**	**(102.45)**
Adjustments for:		
Trade Receivables, Loans and Advances and Other Assets	(56.72)	(16.85)
Inventories	(106.27)	149.13
Trade Payables, Other Liabilities and Provisions	77.48	80.29
Cash Generated from/(used in) Operations	**(19.19)**	**110.12**
Net income tax paid	(0.23)	(0.30)
Net Cash generated from/(used in) Operating Activities	**(19.42)**	**109.82**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, intangible assets	(8.22)	(8.82)
Sale of property, plant and equipment, intangible assets	0.26	-
Investments in bank deposits	(58.06)	(239.35)
Maturity of bank deposits	50.40	217.50
Interest Received	0.81	0.75
Net Cash used in Investing Activities	**(14.82)**	**(29.92)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(9.74)	(2.79)
Repayment of lease liability	(18.03)	(37.47)
Payment of initial direct cost recognised as Right of Use Asset	-	(0.77)
Long term loans (repaid)/taken	39.50	(1.50)
Net Cash generated from/(used in) Financing Activities	**11.74**	**(42.53)**
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	(22.50)	37.37
Cash and Cash Equivalents at beginning of period	(141.48)	(139.29)
Cash and Cash Equivalents at end of period	**(163.98)**	**(101.92)**

Components of Cash and Cash Equivalents at end of period

Cash Credit facilities	(189.91)	(132.00)
Cash and cash equivalents	25.93	30.08
Cash and cash equivalents as above	**(163.98)**	**(101.92)**

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Date: 13th November 2026

AGARWAL & ASSOCIATES * KOLKATA * Chartered Accountants

For and on behalf of the Board of Directors

For KSR Footwear Limited

Suman Barman Roy
Chairman

DIN : 07285500

KSR FOOTWEAR LIMITED (CIN - L46413WB2023PLC264443)
Statement of Unaudited Financial Results for the quarter and six months ended 30th September, 2026

Notes

1 These Unaudited Financial Results, the Balance Sheet and Statement of Cash Flows ("the Statement") for the quarter and six months ended 30th September, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 13th November, 2026.

2 This Statement is as per Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

3 The Company is primarily engaged in one business segment namely Footwear as determined by the Chief Operating Decision Maker (CODM) in accordance with Ind AS 108 - Operating Segments.

4 On 21st November, 2025, the Government of India notified 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. Subsequently, on 8th May, 2026, the Ministry of Labour & Employment notified the respective Central Rules under the four Labour Codes, namely, the Code on Wages (Central) Rules, 2026, the Industrial Relations (Central) Rules, 2026, the Social Security (Central) Rules, 2026 and the Occupational Safety, Health and Working Conditions (Central) Rules, 2026. The Company has assessed and disclosed the incremental impact of these changes on the basis of best information available, 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 in relation to gratuity and leave encashment as "Statutory impact of new Labour Codes" under "Exceptional items" in the audited Financial Results for the quarter and year ended 31st March, 2026. Further, in the State of West Bengal, the Labour Department published draft rules for objections/suggestions and are yet to be finally notified. The Company continues to monitor the finalisation of State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

5 The Company does not have any subsidiary/associate/joint venture entity(ies) for the quarter and six month ended 30th September, 2026.

6 Previous years'/period's figures have been regrouped/rearranged wherever necessary.

7 The Statutory Auditors of the Company have carried out a Limited Review of the Statements, as required under Regulation 33 of the SEBI Listing Regulations and the related Report does not have any impact on the above 'Results and Notes' for the quarter and six months ended 30th September, 2026 which needs to be explained.

8 The unaudited financial results will be posted on the website of the Company (www.ksrfootwear.com) and will be available on website of NSE and BSE.

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Date: 13th November 2026

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Chairman

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