August 18, 2026

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

Dear Sir / Madam,

Subject: Our reply against NSE query dated August 13, 2026 pertaining to Unaudited Financial Statements submitted to the Exchange on August 05, 2026

This is with reference to below NSE query dated August 13, 2026 pertaining to Unaudited Financial Results for the quarter ended June 30, 2026, submitted to NSE on August 05, 2026:

"…it has been observed that your company has submitted financial results for the period ended 30-Jun-2026 in partially Machine-Readable Form / Legible copy…"

Reply:

Please note that the copy of Unaudited Financial Results for the quarter ended June 30, 2026 was submitted in Machine Readable Form. However, a high-resolution file in Machine Readable Form is also enclosed herewith for your record.

Trust the above clarification would suffice in the matter.

Thanking you,

Yours faithfully,

For **KSR Footwear Limited**

SHIKHA JINDAL
Digitally signed by SHIKHA JINDAL
Date: 2026.08.18 12:27:14 +05'30'

Company Secretary
ICSI Membership No. - A58192

Encl: As above

compliance@ksrfootwear.com 033-4009 0501 www.ksrfootwear.com

KSR FOOTWEAR LIMITED
CIN : L46413WB2023PLC264443

CORPORATE OFFICE
7TH FLOOR, TOWER C, RDB PRIMARC TECHPARK
08 MAJOR ARTERIAL ROAD
BLOCK - AF, NEW TOWN (RAJARHAT)
KOLKATA – 700156

REGISTERED OFFICE / PANPUR FACTORY
25/1, 25/2 & 25/3, PANPUR ROAD
MOUZA-MADRAL
P.O. NARAYANPUR, P.S. JAGATDAL
24 PARGANAS (N), WEST BENGAL - 743126

SERAMPORE FACTORY
PLOT NO. 154, 157 & 158 AT DELHI ROAD
MOUZA-BELUMILKI
P.O. BELUMILKI, P.S. SREERAMPORE
HOOGHLY, WEST BENGAL - 712223

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 ENDED 30TH JUNE 2026 PURSUANT TO 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 ended 30th June 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 ("Listing Regulations").

   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 recognition and measurement principals 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. 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.

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition 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: 05.08.2026

AGARWAL & ASSOCIATES KOLKATA Chartered Accountants

(Naresh Agarwal)
(Partner)
Membership No. 063049
UDIN: 26063049GCBIIT5368

KSR FOOTWEAR LIMITED (CIN - L46413WB2023PLC264443)

Statement of Unaudited Financial Results for the quarter ended 30th June, 2026

(Rs. In Millions)

Particulars	3 months ended 30th June, 2026	Preceding 3 months ended 31st March, 2026	Corresponding 3 months ended 30th June, 2025	12 Months ended 31st March, 2026
	Unaudited	Audited (#)	Unaudited	Audited
Income				
Revenue From Operations	522.50	602.86	520.61	1,999.46
Other Income	2.03	0.93	5.42	55.20
Total Income	**524.53**	**603.79**	**526.03**	**2,054.66**
Expenses				
Cost of materials consumed	395.25	309.45	322.72	1,180.75
Purchases of Stock-in-Trade	15.83	59.04	18.81	143.94
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(78.87)	36.78	56.57	174.04
Employee benefits expense	36.55	35.77	33.97	140.74
Finance costs	8.12	8.08	8.87	35.98
Depreciation and amortization expense	20.31	20.55	28.57	99.20
Other expenses	123.10	126.72	107.30	443.50
Total expenses	**520.29**	**596.39**	**576.81**	**2,218.15**
Profit/(Loss) before exceptional items and tax	**4.24**	**7.40**	**(50.78)**	**(163.49)**
Exceptional items (Note 4)	-	-	-	**5.05**
Profit/(Loss) before tax	**4.24**	**7.40**	**(50.78)**	**(168.54)**
Tax expense:				
Current tax	-	-	-	-
Deferred tax	1.07	(43.25)	(2.51)	(41.15)
Profit/(Loss) for the period/year	**3.17**	**50.65**	**(48.27)**	**(127.39)**
Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
- Re-measurement gains on defined benefit plans	0.52	0.90	-	2.07
Income tax relating to items that will not be reclassified to profit or loss	(0.13)	(0.23)	-	(0.52)
Other Comprehensive Income for the period/year	**0.39**	**0.67**	-	**1.55**
Total Comprehensive Income/(Loss) for the period/year [including profit/(loss) for the period/year]	**3.56**	**51.32**	**(48.27)**	**(125.84)**
Paid-up equity share capital (Equity Shares of Rs. 10/- each)	**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.)	0.17	2.76	(2.63)	(6.93)
- Diluted (Rs.)	0.17	2.76	(2.63)	(6.93)

(#) The figures for the preceding 3 months ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures upto the third quarter of that financial year.

For and on behalf of the Board of Directors

For KSR Footwear Limited

Suman Barman Roy
Chairman

DIN: 07285500

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

Date: 5th August 2026

AGARWAL & ASSOCIATES Chartered Accountants KOLKATA

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

Notes

1 These Unaudited Financial Results ("the Statement") for the quarter ended 30th June, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 5th August, 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 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 ended 30th June, 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 ended 30th June 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.

For and on behalf of the Board of Directors

For KSR Footwear Limited

Suman Barman Roy
Chairman

DIN: 07285500

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

Date: 5th August 2026

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants