

Ref.: SEC&LEG/698

October 27, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai 400 001
Scrip Code – 505283

National Stock Exchange of India Limited
Exchange Plaza, C -1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai 400 051.
NSE Symbol: KIRLPNU

Sub.: Outcome of Board Meeting

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that:

The Board of Directors of the Company in their meeting held on October 27, 2026 has approved the following:

A. Financial Results

1. A statement of unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026;
2. Standalone and Consolidated Segment Wise Report;
3. Standalone and Consolidated Statement of Assets and Liabilities;
4. Standalone and Consolidated Cash Flow Statement; and
5. Limited Review Report received from Kirtane & Pandit LLP, Chartered Accountants, Statutory Auditors.

B. Allotment

Allotment of 9,700 equity shares of face value of Re. 1/- each to the eligible employee(s), who have exercised their stock options under the 'KPCL Employee Stock Option Scheme 2019.' These shares shall rank pari-passu with the existing Equity Shares of the Company in all respects. Consequently, the issued, subscribed and paid-up share capital of the Company stands increased to Rs. 12,99,69,580 comprising of 12,99,69,580 Equity Shares of Re. 1/- each.

This is to further inform you that the meeting of the Board of Directors of the Company approving the above commenced at 11.30 A.M. (IST) and concluded at 1:30 P.M. (IST) on October 27, 2026.

For Kirloskar Pneumatic Company Limited



Aman Kirloskar
Managing Director I DIN: 09823056
Encl.: As above

Kirloskar Pneumatic Company Limited

A Kirloskar Group Company

Regd. Office: Plot No. 1, Hadapsar Industrial Estate, Hadapsar,
Pune, Maharashtra 411013
Tel: +91 (20) 26727000
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Email: sec@kirloskar.com Website: www.kirloskarpneumatic.com
CIN: L29120PN1974PLC110307

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

₹ in Million

Sr. No.	Particulars	Quarter ended on			Half Year ended on September 30,		Year ended on March 31,
		Sept 30	Jun 30	Sept 30			
		2026	2026	2025	2026	2025	2026
		Unaudited			Unaudited		Audited
I	Revenue from operations	3,197	3,003	3,781	6,200	6,501	17,592
II	Other Income	80	79	68	159	150	271
III	Total Income (I + II)	3,277	3,082	3,849	6,359	6,651	17,863
IV	EXPENSES						
	Cost of material consumed	1,453	1,111	1,889	2,564	3,027	8,307
	Purchase of Traded Goods	156	125	157	281	250	575
	Changes in inventories of finished goods, stock in trade & work in progress	(181)	81	(77)	(100)	(24)	(154)
	Employee benefit expense	553	537	484	1,090	974	2,005
	Finance cost	0	0	2	0	2	2
	Depreciation and amortisation expense	91	88	77	179	149	311
	Manufacturing / Processing charges	378	315	325	693	620	1,577
	Other Expenses	431	369	422	800	715	1,678
	Total Expenses (IV)	2,881	2,626	3,279	5,507	5,713	14,301
V	Profit/(Loss) before exceptional items & Tax (III - IV)	396	456	570	852	938	3,562
VI	Exceptional items	110	-	-	110	-	(140)
VII	Profit/ (Loss) before tax (V - VI)	506	456	570	962	938	3,422
VIII	Tax expenses						
	Current Tax (net of previous year)	110	96	122	206	198	838
	Deferred Tax	(2)	19	16	17	27	(0)
IX	Profit/ (Loss) for the period (VII - VIII)	398	341	432	739	713	2,584
X	Other Comprehensive Income						
	i) Items that will not be reclassified to profit or loss	(3)	247	(106)	244	135	(529)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(13)	(35)	15	(48)	(19)	72
	Total Comprehensive Income for the period (IX + X)						
XI	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)	382	553	341	935	829	2,127
XII	Paid up Equity Share Capital (Face Value of Rs. 1/- each)	130	130	130	130	130	130
XIII	Other Equity						12,380
XIV	Earning per equity share basic (Rs.)	3.07	2.62	3.33	5.69	5.49	19.90
	Earning per equity share diluted (Rs.)	3.06	2.62	3.32	5.68	5.48	19.87
	(Not Annualised)						



STATEMENT OF UNAUDITED STANDALONE SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

₹ in Million

Sr. No.	Particulars	Quarter ended on			Half Year ended on		Year ended on
		Sept 30	Jun 30	Sept 30	September 30,		March 31,
		2026	2026	2025	2026	2025	2026
1	Segment Revenue	Unaudited			Unaudited		Audited
	Compression Systems	3,005	2,820	3,464	5,825	5,889	16,437
	Other Non Reportable Segments	192	183	317	375	612	1,155
	TOTAL	3,197	3,003	3,781	6,200	6,501	17,592
	Less : Inter Segment revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	3,197	3,003	3,781	6,200	6,501	17,592
2	Segment Results						
	Profit / (Loss) before tax and interest from each segment						
	Compression Systems	614	625	704	1,239	1,148	4,101
	TOTAL	614	625	704	1,239	1,148	4,101
	Less : i. Finance Cost	0	0	2	0	2	2
	ii. Other unallocable expenditure (net off income) including Profit/(Loss) of non reportable segments	(108)	(169)	(132)	(277)	(208)	(677)
	Total Profit/(Loss) Before Tax	506	456	570	962	938	3,422
3	Capital Employed						
	Segment Assets						
	Compression Systems	7,088	7,199	7,118	7,088	7,118	8,399
	Segment Liabilities						
	Compression Systems	4,098	3,471	4,561	4,098	4,561	4,230
	Total Capital Employed in Segment	2,990	3,728	2,557	2,990	2,557	4,169
	Add : Unallocable corporate assets	10,530	9,936	9,326	10,530	9,326	8,983
	Less :Unallocable corporate liabilities (including non reportable segments)	593	588	486	593	486	642
	Net Unallocable Corporate Assets / (Liabilities)	9,937	9,348	8,840	9,937	8,840	8,341
	Total Capital Employed in the Company	12,927	13,076	11,397	12,927	11,397	12,510



Notes

- 1 The above standalone financial results have been reviewed and recommended by the Audit Committee & approved by the Board of Directors at its Meeting held on October 27, 2026. The Statutory Auditors have conducted 'Limited Review' of these financial results.
- 2 The Unaudited standalone financial results have been prepared in accordance with recognition and measurement principles laid down in the Indian accounting standards 34 "Interim Financial reporting"(Ind AS 34), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 During the half year ended, the Company has allotted 43,500 Equity Shares of Rs.1/- each fully paid under its KPCL ESOS 2019 Scheme. Out of these 33,500 shares were listed on the stock exchanges on October 19, 2026.
- 4 Exceptional items :
 - a. During the quarter ended September 30, 2026, the Company recorded gain of Rs. 110 Million due to acquisition of 7,200 square meters of Company owned land situated at Nashik by Maharashtra State Infrastructure Development Corporation for the proposed Ring Road Project.
 - b. During the year ended March 31, 2026, the Company had recorded incremental impact on account of implementation of New Labour Codes by the Government of India. The Company continues to monitor the finalisation of State Rules. Any impact from these rules will be evaluated and accounted for in accordance with applicable accounting standards in the period they are notified.
 - c. Considering the materiality and non-recurring nature, the Company has presented the above transactions as exceptional items in the Statement of Profit and Loss and as part of un-allocable income / expenditure in segment reporting for the quarter and half year ended September 30, 2026 and the year ended March 31, 2026 respectively.
- 5 The Company has sub-divided its one Equity Share of face value of Rs. 2/- each into two Equity Shares of face value of Re. 1/- each, fully paid up, on the record date i.e. August 18, 2026. Accordingly, as per requirement of Ind AS 33, the basic and diluted earning per share for all the periods presented has been computed on the basis of new number of Equity Shares of face value of Re. 1/- each.
- 6 Figures of the previous periods have been regrouped, rearranged or reclassified wherever necessary to correspond to Current period figures.

Place : Pune
Date : October 27, 2026



For Kirloskar Pneumatic Co. Ltd.

A handwritten signature in blue ink.

Aman R. Kirloskar
Managing Director



**STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER, 2026**

₹ in Million

Sr. No.	Particulars	As at September 30,		As at March 31,
		2026	2025	2026
		Unaudited		Audited
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	3,376	3,173	3,327
	(b) Capital work-in-progress	165	43	51
	(c) Other Intangible assets	25	29	32
	(d) Intangible assets under development	17	22	16
	(e) Financial Assets			
	(i) Investments	1,775	2,048	1,355
	(ii) Trade receivables	12	19	22
	(iii) Loans	-	-	-
	(iv) Other financial assets	72	72	72
	(f) Other non-current assets	3	1	6
	Total non-current assets	5,445	5,407	4,881
(2)	Current assets			
	(a) Inventories	2,746	2,629	2,107
	(b) Financial Assets			
	(i) Investments	4,428	3,690	3,426
	(ii) Trade receivables	3,715	3,366	5,205
	(iii) Cash and cash equivalents	673	555	1,139
	(iv) Bank balance other than (iii) above	36	38	34
	(v) Other financial assets	5	6	268
	(c) Current Tax Assets (Net)	265	168	-
	(d) Other current assets	305	579	320
	(e) Assets Classified as Held for Sale	-	6	2
	Total current assets	12,173	11,037	12,501
	TOTAL ASSETS	17,618	16,444	17,382
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity share capital	130	130	130
	(b) Other equity	12,797	11,267	12,380
	Total equity	12,927	11,397	12,510
(1)	Liabilities			
	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	-
	(ii) Lease liabilities	-	1	-
	(iii) Other financial liabilities	0	1	0
	(b) Provisions	127	114	112
	(c) Deferred tax liabilities (net)	172	226	107
	(d) Other non-current liabilities	-	-	-
	Total non-current liabilities	299	342	219
(2)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	-	-	-
	(ii) Lease Liabilities	1	3	2
	(iii) Trade payables			
	Total Outstanding due to Micro and small enterprises	308	380	248
	Total Outstanding dues of Creditors other than Micro and small enterprises	1,597	1,965	2,291
	(iv) Other financial liabilities	853	723	1,009
	(b) Other current liabilities	1,362	1,529	831
	(c) Provisions	271	105	252
	(d) Current tax liability (net)	-	-	20
	Total current liabilities	4,392	4,705	4,653
	TOTAL LIABILITIES	4,691	5,047	4,872
	TOTAL EQUITY AND LIABILITIES	17,618	16,444	17,382



STATEMENT OF UNAUDITED STANDALONE CASH FLOWS

₹ in Million

Particulars	Half Year ended on September, 30		Year ended on March 31,
	2026	2025	2026
	Unaudited		Audited
A) Cash Flow From Operating Activities			
Profit Before Tax	962	938	3,422
Adjustments for :			
Depreciation and amortisation expense	179	149	311
Interest income	(1)	(6)	(10)
Unwinding of Interest on Security Deposits	(0)	(0)	(1)
Share Based Payment	25	26	48
Dividend income	(13)	(30)	(36)
Foreign Exchange Gain, Net	(3)	2	(2)
Net Gain on Financial Instruments Mandatorily Measured at Fair Value Through Profit or Loss	(132)	(105)	(191)
Loss/(gain) on Sale of Investments	(8)	(3)	(20)
Loss/(gain) on disposal of property, plant and equipment	(1)	(5)	(10)
Finance costs	0	2	2
Bad Debts	42	36	67
Others	-	-	6
Operating profit before working capital adjustments	1,050	1,004	3,586
Working capital adjustments			
(Increase)/decrease in trade receivables	1,457	1,361	(511)
(Increase)/decrease in inventories	(639)	(636)	(115)
(Increase)/decrease in other financial assets	253	250	2
(Increase)/decrease in other non-financial assets	(22)	(53)	311
Increase/(decrease) in trade payables	(633)	261	454
Increase/(decrease) in financial liabilities	(157)	(119)	169
Increase/(decrease) in non-financial liabilities	531	(290)	(988)
Increase/(decrease) in provisions	32	18	185
Cash generated from operations	1,872	1,796	3,093
Income taxes paid	(471)	(365)	(817)
Net cash inflow from operating activities	1,401	1,431	2,276
B) Cash flow from investing activities			
Payments for property, plant and equipment, intangible assets	(295)	(289)	(663)
Proceeds from sale of property, plant and equipment, intangible assets	2	60	14
Sale / Redemption of Investments	188	3	370
Purchase of Investments	(1,050)	(900)	(900)
Interest income	1	6	10
Dividend income	14	30	36
Investment in Subsidiary Company	(175)	-	-
Net cash outflow from investing activities	(1,315)	(1,090)	(1,133)
C) Cash flow from financing activities			
Proceeds from issuance of share capital	10	4	23
Finance costs	(0)	(2)	(1)
Lease Payments	(2)	(1)	(3)
Payment of fractional entitlement to eligible shareholders	-	(2)	(2)
Dividends paid (including dividend distribution tax)	(551)	(417)	(648)
Net cash outflow from financing activities	(543)	(418)	(634)
Net increase/(decrease) in cash and cash equivalents	(457)	(77)	512
Cash and cash equivalents at beginning of the financial year	1,139	634	634
Effect of exchange rate changes on cash and cash equivalents	(9)	(2)	(7)
Cash and cash equivalents at end of the financial year	673	555	1,139



KIRTANE & PANDIT^{LLP}

Chartered Accountants

Pune | Mumbai | Nashik | Bengaluru | Hyderabad | New Delhi | Chennai

Independent Auditor's Review Report for the Quarter Ended September 30, 2026 and Year to Date from April 01, 2026 to September 30, 2026 on Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors
Kirloskar Pneumatic Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kirloskar Pneumatic Company Limited** (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which 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 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") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express 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.

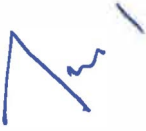


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kirtane & Pandit LLP

Chartered Accountants

ICAI Firm Registration No.105215W/W100057



Anand Jog

Partner

Membership No.: 108177

UDIN: 26108177NOUNCK8762



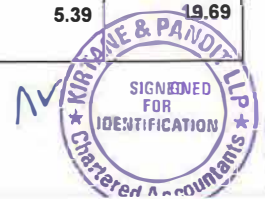
Place: Pune

Date: October 27, 2026

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

₹ in Million

Sr. No.	Particulars	Quarter ended on			Half Year ended on September 30,		Year ended on March 31,
		Sept 30	Jun 30	Sept 30			
		2026	2026	2025	2026	2025	2026
		Unaudited			Unaudited		Audited
I	Revenue from operations	3,263	3,031	3,864	6,294	6,681	17,868
II	Other Income	81	81	72	162	156	277
III	Total Income (I + II)	3,344	3,112	3,936	6,456	6,837	18,145
IV	EXPENSES						
	Cost of material consumed	1,485	1,122	1,937	2,607	3,099	8,440
	Purchase of Traded Goods	178	127	159	305	252	579
	Changes in inventories of finished goods, stock in trade & work in progress	(193)	88	(74)	(105)	59	(75)
	Employee benefit expenses	569	550	501	1,119	1,006	2,070
	Finance Cost	0	1	5	1	7	11
	Depreciation and amortisation expenses	93	89	78	182	153	318
	Manufacturing / Processing charges	378	315	325	693	620	1,577
	Other Expenses	439	373	431	812	727	1,705
	Total Expenses (IV)	2,949	2,665	3,362	5,614	5,923	14,625
V	Profit/(Loss) before exceptional items & tax (III - IV)	395	447	574	842	914	3,520
VI	Exceptional items	110	-	-	110	-	(141)
VII	Profit/ (Loss) before tax (V - VI)	505	447	574	952	914	3,379
VIII	Tax expenses						
	Current Tax (net of previous year)	112	96	122	208	198	839
	Deferred Tax	(7)	19	14	12	25	(3)
IX	Profit/ (Loss) for the period (VII - VIII)	400	332	438	732	691	2,543
X	Other Comprehensive Income						
	i) Items that will not be reclassified to profit or loss	(3)	247	(106)	244	134	(529)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(13)	(35)	15	(48)	(19)	72
	Total Comprehensive Income for the period (IX + X)						
XI	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)	384	544	347	928	806	2,086
XII	Profit attributable to :						
	Equity holders of parent	400	334	435	734	701	2,561
	Non-controlling interest	-	(2)	3	(2)	(10)	(18)
XIII	Other Comprehensive Income attributable to :						
	Equity holders of parent	(16)	212	(90)	196	116	(457)
	Non-controlling interest	-	(0)	(1)	(0)	(1)	0
XIV	Total Comprehensive Income attributable to :						
	Equity holders of parent	384	546	345	930	817	2,104
	Non-controlling interest	-	(2)	2	(2)	(11)	(18)
XV	Paid up Equity Share Capital (Face Value of Rs. 1/- each)	130	130	130	130	130	130
XVI	Other Equity						12,358
XVII	Earning per equity share basic (Rs)	3.08	2.57	3.35	5.65	5.40	19.72
	Earning per equity share diluted (Rs.)	3.07	2.57	3.34	5.64	5.39	19.69
	(Not Annualised)						



STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Sr. No.	Particulars	Quarter ended on			Half Year ended on		₹ in Million
		Sept 30	Jun 30	Sept 30	September 30,		Year ended on
		2026	2026	2025	2026	2025	March 31, 2026
		Unaudited			Unaudited		Audited
1	Segment Revenue						
	Compression Systems	3,071	2,848	3,547	5,919	6,069	16,713
	Other Non Reportable Segments	192	183	317	375	612	1,155
	TOTAL	3,263	3,031	3,864	6,294	6,681	17,868
	Less : Inter Segment revenue	-	-	-	-	-	-
	Net Sales/ Income from operations	3,263	3,031	3,864	6,294	6,681	17,868
2	Segment Results						
	Profit/(Loss) before tax and interest from each segment						
	Compression Systems	615	618	710	1,233	1,125	4,071
	TOTAL	615	618	710	1,233	1,125	4,071
	Less : i. Finance Cost	0	1	5	1	7	11
	ii. Other unallocable expenditure (net off income) including Profit/(Loss) of non reportable segments	(110)	(170)	(131)	(280)	(204)	(681)
	Total Profit/(Loss) Before Tax	505	447	574	952	914	3,379
3	Capital Employed						
	Segment Assets						
	Compression Systems	7,493	7,243	7,529	7,493	7,529	8,588
	Segment Liabilities						
	Compression Systems	4,224	3,553	4,641	4,224	4,641	4,307
	Total Capital employed in segment	3,269	3,690	2,888	3,269	2,888	4,281
	Add : Unallocable corporate assets	10,210	9,939	9,181	10,210	9,181	8,986
	Less :Unallocable corporate liabilities (including non reportable segments)	592	600	566	592	566	671
	Net Unallocable Corporate Assets / (Liabilities)	9,618	9,339	8,615	9,618	8,615	8,315
	Total Capital employed in the Company	12,887	13,029	11,503	12,887	11,503	12,596



Notes

- 1 The above consolidated financial results have been reviewed and recommended by the Audit Committee & approved by the Board of Directors of Kirloskar Pneumatic Company Ltd ("KPCL" or 'the Holding Company') at their respective meetings held on October 27, 2026. The Statutory Auditors have conducted 'Limited Review' of these financial results.
- 2 The Unaudited consolidated financial results have been prepared in accordance with recognition and measurement principles laid down in the Indian accounting standards 34 "Interim Financial reporting"(Ind AS 34), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 On May, 4 2026, the Holding Company acquired additional 44.74% equity stake in its subsidiary SCIPL for a consideration of Rs.125.50 Million. Consequently, SCIPL became a 100% subsidiary of the Holding Company with effect from May, 4 2026. The Group has accounted for the said acquisition as a business combination in accordance with Ind AS 103 and Ind AS 110 Consolidated financial statements.
- 4 On August 3, 2026 the Holding Company acquired 99.49% equity stake in Kirloskar South East Asia Co Ltd (KSEA) for a consideration of Rs.49.45 Million. Consequently, KSEA became a Subsidiary of the Holding Company with effect from August, 3 2026. The Group has accounted for the said acquisition as a business combination in accordance with Ind AS 103 and Ind AS 110 Consolidated financial statements.
- 5 During the half year ended, the Holding Company has allotted 43,500 Equity Shares of Rs.1/- each fully paid under its KPCL ESOS 2019 Scheme. Out of these 33,500 shares were listed on the stock exchanges on October 19, 2026.
- 6 Exceptional items :
 - a During the quarter ended September 30, 2026, The Holding Company recorded gain of Rs. 110 Million due to acquisition of 7,200 square meters of land owned by Holding Company, situated at Nashik by Maharashtra State Infrastructure Development Corporation for the proposed Ring Road Project.
 - b During the year ended March 31, 2026, the Group had recorded incremental impact on account of implementation of New Labour Codes by the Government of India. The Group continues to monitor the finalisation of State Rules. Any impact from these rules will be evaluated and accounted for in accordance with applicable accounting standards in the period they are notified.
 - c Considering the materiality and non-recurring nature, the Group has presented the above transactions as exceptional items in the Statement of Profit and Loss and as part of un-allocable income / expenditure in segment reporting for the quarter and half year ended September 30, 2026 and the year ended March 31, 2026 respectively.
- 7 The Holding Company has sub-divided its one Equity Share of face value of Rs. 2/- each into two Equity Shares of face value of Re. 1/- each, fully paid up, on the record date i.e. August 18, 2026. Accordingly, as per requirement of Ind AS 33, the basic and diluted earning per share for all the periods presented has been computed on the basis of new number of Equity Shares of face value of Re. 1/- each.
- 8 Previous year figures have been regrouped, rearranged or reclassified wherever necessary to correspond to Current period figures.



For Kirloskar Pneumatic Co. Ltd.

Aman R. Kirloskar
Managing Director

Place : Pune
Date : October 27, 2026



**STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER, 2026**

₹ in Million

Sr. No.	Particulars	As at September 30,		As at March 31,
		2026	2025	2026
		Unaudited		Audited
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	3,615	3,418	3,568
	(b) Capital work-in-progress	165	43	51
	(c) Other Intangible assets	25	29	32
	(d) Intangible assets under development	17	22	16
	(e) Financial Assets			
	(i) Investments	1,445	1,893	1,200
	(ii) Trade receivables	12	19	22
	(iii) Loans	-	-	-
	(iv) Other financial assets	75	77	74
	(f) Other non-current assets	3	1	6
	Total non-current assets	5,357	5,502	4,969
(2)	Current Assets			
	(a) Inventories	2,872	2,691	2,180
	(b) Financial Assets			
	(i) Investments	4,428	3,690	3,426
	(ii) Trade receivables	3,730	3,462	5,230
	(iii) Cash and cash equivalents	687	555	1,140
	(iv) Bank balance other than (iii) above	36	38	34
	(v) Other financial assets	5	9	268
	(c) Current Tax Assets (Net)	265	169	-
	(d) Other current assets	323	587	325
	(e) Assets Classified as Held for Sale	-	6	2
	Total current assets	12,346	11,207	12,605
	TOTAL ASSETS	17,703	16,709	17,574
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity share capital	130	130	130
	(b) Other equity	12,757	11,257	12,358
	Total equity	12,887	11,387	12,488
(1)	(c) Non-controlling Interests	0	116	108
	Liabilities			
	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	3	-	-
	(ii) Lease liabilities	1	3	2
	(iii) Other financial liabilities	0	1	0
	(b) Provisions	128	116	113
	(c) Deferred tax liabilities (net)	167	226	107
	(d) Other non-current liabilities	-	-	-
	Total non-current liabilities	299	346	222
(2)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	-	80	28
	(ii) Lease Liabilities	2	4	3
	(iii) Trade payables			
	Total Outstanding due to Micro and small enterprises	308	393	266
	Total Outstanding dues of Creditors other than Micro and small enterprises	1,646	1,987	2,321
	(iv) Other financial liabilities	859	729	1,015
	(b) Other current liabilities	1,425	1,558	846
	(c) Provisions	277	109	257
	(d) Current tax liability (net)	0	-	20
	Total current liabilities	4,517	4,860	4,756
	TOTAL LIABILITIES	4,816	5,206	4,978
	TOTAL EQUITY AND LIABILITIES	17,703	16,709	17,574



STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS

₹ in Million

Particulars	Half Year ended on September, 30		Year ended on March 31,
	2026	2025	2026
	Unaudited	Unaudited	Audited
A) Cash Flow From Operating Activities			
Profit Before Tax	952	914	3,379
Adjustments for :			
Depreciation and amortisation expense	182	153	318
Interest income	(1)	(13)	(16)
Unwinding of Interest on Security Deposits	(0)	(0)	(1)
Share Based Payment	25	26	48
Dividend income	(13)	(30)	(36)
Foreign Exchange Gain, Net	(6)	2	(2)
Net Gain on Financial Instruments Mandatorily Measured at Fair Value Through Profit or Loss	(132)	(105)	(191)
Loss/(gain) on Sale of Investments	(8)	(3)	(20)
Loss/(gain) on disposal of property, plant and equipment	(1)	(5)	(10)
Provisions no longer required written back	(1)	-	(0)
Finance costs	1	7	11
Bad Debts	41	36	68
Others	1	-	6
Operating profit before working capital adjustments	1,040	982	3,554
Working capital adjustments			
(Increase)/decrease in trade receivables	1,481	1,309	(494)
(Increase)/decrease in inventories	(644)	(537)	(27)
(Increase)/decrease in other financial assets	266	259	4
(Increase)/decrease in other non-financial assets	(35)	(53)	321
Increase/(decrease) in trade payables	(660)	221	428
Increase/(decrease) in financial liabilities	(153)	(120)	168
Increase/(decrease) in non-financial liabilities	580	(281)	(994)
Increase/(decrease) in provisions	33	19	185
Cash generated from operations	1,908	1,799	3,145
Income taxes paid	(473)	(366)	(818)
Net cash inflow from operating activities	1,435	1,433	2,327
B) Cash flow from investing activities			
Payments for property, plant and equipment, intangible assets	(294)	(289)	(663)
Proceeds from sale of property, plant and equipment, intangible assets	2	60	14
Sale / Redemption of Investments	188	3	391
Purchase of Investments	(1,050)	(883)	(900)
Interest income	1	10	16
Dividend income	13	30	36
Investment in Subsidiary Company	(166)	-	-
Net cash outflow from investing activities	(1,306)	(1,069)	(1,106)
C) Cash flow from financing activities			
Proceeds from issuance of share capital	10	4	23
Repayment of borrowings	(28)	-	-
Proceeds from borrowings	-	(17)	(69)
Finance costs	(1)	(7)	(8)
Lease Payments	(3)	(3)	(5)
Payment of fractional entitlement to eligible shareholders	-	(2)	(2)
Dividends paid (including dividend distribution tax)	(551)	(417)	(648)
Net cash outflow from financing activities	(573)	(442)	(709)
Net increase/(decrease) in cash and cash equivalents	(444)	(78)	512
Cash and cash equivalents at beginning of the financial year	1,140	635	635
Effect of exchange rate changes on cash and cash equivalents	(9)	(2)	(7)
Cash and cash equivalents at end of the financial year	687	555	1,140

KIRTANE & PANDIT
SIGNED
FOR
IDENTIFICATION
Chartered Accountants

KIRTANE & PANDIT
PNEUMATIC CO. LTD.
PUNE
ARK
2017

KIRTANE & PANDIT^{LLP}

Chartered Accountants

Pune | Mumbai | Nashik | Bengaluru | Hyderabad | New Delhi | Chennai

Independent Auditor's Review Report for the Quarter Ended September 30, 2026 and Year to Date from April 01, 2026 to September 30, 2026 on Unaudited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors of
Kirloskar Pneumatic Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kirloskar Pneumatic Company Limited** (the "The Holding Company") and its subsidiaries, (the Holding Company and its subsidiaries, together referred to as the "Group") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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 as amended, 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. 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 SEBI Circular CIR/CFD/CMDI/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33(8) of the Listing Regulation, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Kirloskar Pneumatic Company Limited	Holding Company
2	Systems and Components India Private Limited	Subsidiary Company
3	Kirloskar South East Asia Co. Ltd	Subsidiary Company

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 ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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.
6. The accompanying Statement includes the un-audited interim financial results and other unaudited financial information of one subsidiary i.e. Kirloskar South East Asia Co. Ltd which is located outside India & whose unaudited interim financial results before consolidation adjustments include total assets of Rs. 87.83 Million as at September 30, 2026, total revenues of Rs. 11.99 Million, and net cash outflows of Rs. 6.07 Million from August 03, 2026 to September 30, 2026 being period of acquisition of the Subsidiary as considered in the Statement.



The Holding Company's management has converted the financial results of this subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the financial results certified by the Management.

For Kirtane & Pandit LLP

Chartered Accountants

ICAI Firm Registration No.105215W/W100057



Anand Jog

Partner

Membership No.: 108177

UDIN: 26108177A50AIC6312



Place: Pune

Date: October 27, 2026