KSE LIMITED
AN ISO 9001 : 2008 COMPANY

14 August 2026

BSE Limited
Corporate Relationship Department
First Floor, New Trading Ring
Rotunda Building
P.J. Towers, Dalal Street
Mumbai – 400 001.

Dear Sirs,

Sub: Unaudited Financial Results for Quarter ended 30th June 2026 pursuant to Regulations 30, 33 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited financial results of the Company for the first quarter ended 30th June 2026 duly reviewed and recommended by the Audit Committee and approved by the Board at their respective meetings held on Friday, 14th August, 2026 along with Limited Review Report thereon are attached herewith.

The meeting of the Board commenced at 5.00 p.m. and concluded at 09.00 p.m.

We request you to kindly take the above on records.

Thanking You,

Yours faithfully,

For KSE Limited

SRIVIDYA DAMODARAN

Digitally signed by SRIVIDYA DAMODARAN
Date: 2026.08.14 21:20:16 +05'30'

Srividya Damodaran
Company Secretary

SRIDHAR & Co.
Chartered Accountants

Independent Auditor's Limited Review report on quarterly and year to date unaudited standalone financial results of KSE Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015,as amended.

To
The Board of Directors
KSE Ltd.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **KSE Limited** ("the Company") for the quarter ended 30th June 2026 and ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of 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,(Ind AS 34) "*Interim Financial Reporting*" 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue 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. 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 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 and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The figures upto the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit

5. 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 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. We draw attention to Note 6 of the statement, which states about the litigation over the antecedent title deed of a property acquired by the company. Our conclusion is not modified in respect of this matter.

For SRIDHAR & CO
Chartered Accountants
Firm Registration No : 003978S

CA. JAYASINDHU. I
Partner
Membership No. 205660
UDIN : 26205660SNIOQY7309

Irinjalakuda
14 August, 2026

"Sreenidhi", T.C - 80/315(Old 37/275), Padmatheertham North Street, Fort PO, Thiruvananthapuram - 695023, Kerala, India.
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Also At: Kochi, Chennai & Trichur

KSE LIMITED
CIN No: L15331KL1963PLC002028
Regd. Office: Post Box No. 20,
Solvent Road, Irinjalakuda, Kerala - 680 121
Ph: 0480 2825476, Email: ksekerala@gmail.com
Web: www.kselimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED 30TH JUNE 2026

Rs. in lakhs

Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
1 **Income**				
Revenue from operations	45366.88	40916.40	41599.67	168048.33
Other Income	355.75	337.50	453.67	1526.72
Total Income	**45722.63**	**41253.90**	**42053.34**	**169575.05**
2 **Expenses**				
a) Cost of materials consumed	37401.73	33701.94	28916.57	127493.55
b) Purchases of Stock-in-trade	3616.31	3282.20	2952.06	11629.85
c) Changes in inventories of finished goods and Stock-in-trade	(49.67)	(337.02)	380.98	(316.01)
d) Employee benefits expense	1441.89	1953.85	1699.35	7679.46
e) Finance Costs	66.99	64.58	64.59	259.15
f) Depreciation and amortisation expense	182.68	214.01	151.78	798.58
g) Other expenses	2980.02	2843.04	2691.60	10623.64
Total expenses	**45639.95**	**41722.60**	**36856.93**	**158168.22**
3 Profit/(Loss) before exceptional Items and tax (1-2)	82.68	(468.70)	5196.41	11406.83
4 Exceptional items - (Income) / Expenses	(47.17)	-		-
5 Profit / (Loss) before tax (3-4)	129.85	(468.70)	5196.41	11406.83
6 Tax Expense				
(a) Current tax	-	(200.00)	1,300.00	3,000.00
(b) Relating to earlier years (net)	-	(11.00)	-	(11.00)
(c) Deferred tax	35.42	115.72	40.98	13.80
7 Profit / (Loss) for the period (5-6)	94.43	(373.42)	3855.43	8404.03
8 **Other Comprehensive Income (OCI)**				
A. (i) Items that will not be reclassified to Profit or Loss	(69.52)	201.29	(110.13)	95.33
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	17.50	(50.66)	27.72	(23.99)
B. (i) Items that will be reclassified to Profit or Loss		-		
(ii) Income tax relating to items that will be reclassified to Profit or Loss				
Total Other Comprehensive Income (net of tax)	(52.02)	150.63	(82.41)	71.34
9 **Total Comprehensive Income for the period (7 + 8)**	**42.41**	**(222.79)**	**3773.02**	**8475.37**
10 Paid-up Equity Share Capital *(Face value of Re. 1 per share)*	320.00	320.00	320.00	320.00
11 Other Equity				34630.02
12 Earnings Per Equity Share having face value of Re.1 each - (Not Annualised) - Basic and Diluted (Rs.)	**0.295**	**(1.167)**	**12.048**	**26.263**

For KSE Limited

Irinjalakuda
14th Aug 2026

Dony A.G.
(DIN 09211623)
Managing Director

For Identification Purposes Only
SRIDHAR & CO.
TRIVANDRUM
CHARTERED ACCOUNTANTS

KSE LIMITED
CIN No: L15331KL1963PLC002028
Regd. Office: Post Box No. 20,
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Ph: 0480 2825476, Email: ksekerala@gmail.com
Web: www.kselimited.com

UNAUDITED SEGMENT INFORMATION
FOR THE QUARTER ENDED 30TH JUNE 2026

Rs.in lakhs

Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
1 **Segment Revenue**				
a. Animal Feed Division	37613.47	34057.87	33819.44	136151.39
b. Oil Cake Processing Division	11339.15	9193.34	10528.10	43114.22
c. Dairy Division	1887.86	1598.34	1564.74	6083.98
Total	**50840.48**	**44849.55**	**45912.28**	**185349.59**
Less : Inter segment transfers	5473.60	3933.15	4312.61	17301.26
Revenue from Operations	**45366.88**	**40916.40**	**41599.67**	**168048.33**
2 **Segment Results**				
a. Animal Feed Division	309.19	177.27	2172.83	4338.43
b. Oil Cake Processing Division	(374.35)	(591.83)	2988.57	7069.13
c. Dairy Division	61.28	(238.14)	(231.67)	(805.26)
Total	(3.88)	(652.70)	4929.73	10602.30
Less : (a) Finance Costs	66.99	64.58	64.59	259.15
: (b) Interest income	(2.52)	(46.59)	(37.91)	(104.37)
: (c) Other un-allocable expenditure net off un-allocable income	(151.03)	(201.99)	(293.36)	(959.31)
: (d) Exceptional items - (Income) / Expenses	(47.17)	-		-
Profit / (Loss) Before Tax	**129.85**	**(468.70)**	**5196.41**	**11406.83**
Less : Tax Expense				
(i) Current Tax	0.00	(200.00)	1,300.00	3,000.00
(ii) Tax relating to earlier years (net)	0.00	(11.00)		(11.00)
(iii) Deferred Tax	35.42	115.72	40.98	13.80
Profit / (Loss) After Tax	**94.43**	**(373.42)**	**3855.43**	**8404.03**
3 **Segment Assets**				
a. Animal Feed Division	13530.85	11950.38	12096.80	11950.38
b. Oil Cake Processing Division	6767.35	7883.01	4304.79	7883.01
c. Dairy Division	1721.31	1618.92	1892.73	1618.92
d. Unallocated	20031.00	20045.31	22644.94	20045.31
Total Assets	**42050.51**	**41497.62**	**40939.26**	**41497.62**
4 **Segment Liabilities**				
a. Animal Feed Division	2856.57	2212.00	2740.98	2212.00
b. Oil Cake Processing Division	573.79	367.40	382.21	367.40
c. Dairy Division	345.94	342.96	320.84	342.96
d. Unallocated	3281.79	3625.24	4047.52	3625.24
Total Liabilities	**7058.10**	**6547.60**	**7491.55**	**6547.60**

For KSE Limited

Irinjalakuda
14th Aug 2026

Dony A.G.
(DIN 09211623)
Managing Director

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CHARTERED ACCOUNTANTS

Notes:

1. Above Unaudited Financial Results for the quarter ended 30th June 2026 of the company ("the results") were reviewed and recommended by the Audit Committee of the Board and were approved and taken on record by the Board of Directors at their respective meetings held on 14th August 2026. These results have been subjected to "Limited Review" by the Statutory Auditors and an unmodified review report has been issued.

2. The figures for the quarter ended 31st March 2026 are balancing figures between audited figures in respect of whole financial year and year to date published unaudited figures upto the third quarter of the financial year 2025-26.

3. The results furnished herein above are in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 as applicable read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and guidelines issued by the Securities and Exchange Board of India.

4. The exceptional income of Rs 47.17 Lakhs for the quarter ended 30.06.2026 is further insurance claim received for flood-related damages of raw materials in Tamil Nadu during FY 2023-24 (Rs 250.75 Lakh was already received in FY 2024-25 on account of these damages)

5. On November 21, 2025, the Government of India notified the relevant provisions of the Labour Codes. The Government of Kerala is yet to notify the corresponding State-level Rules. Based on the best information available and consistent with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed and accounted for the incremental impact of these changes on the employee benefits of regular employees. Such impact is not material to the standalone financial results. The Company has also reassessed the incremental impact on employee benefits in respect of temporary/contract labourers based on the best information currently available. Accordingly, out of the ad hoc provision of ₹500 lakhs carried by the Company, ₹400 lakhs has been reversed during the quarter. As at the reporting date, the Company has not carried out an actuarial assessment in respect of temporary/contract labourers. The Company continues to monitor the finalisation of the State-level Rules and any further clarifications or guidance from the Government in relation to other aspects of the Labour Codes. Appropriate accounting adjustments, if any, will be recognised based on such developments and the outcome of an actuarial assessment, as and when considered necessary.

6. The Company had acquired approximately 24.68 acres of land situated at Muthalamada No.1 Village, Chammanampathy, Chittur Taluk, Palakkad District, during August 2021, for a total capitalised cost of approximately ₹7.24 Crores. Subsequent to the acquisition, it is recently un

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CHARTERED ACCOUNTANTS

earthed that certain civil and criminal proceedings relating to antecedent title deed concerning the property have been initiated subsequent to the acquisition and is pending respective forums. Meanwhile the court has issued an interim injunction restraining alienation of the property until further orders. The matter is pending adjudication and the Company is taking appropriate legal steps in the matter.

7. Figures in brackets represent negative figures.

8. Figures for the previous year/period are regrouped/reclassified where-ever necessary.

Irinjalakuda
14th August, 2026

For **KSE** Limited

Dony A.G.
(DIN 09211623)
Managing Director



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EXTRACT OF UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30TH JUNE 2026

Rs. In Lakhs

Particulars	Quarter ended			Year ended
	30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
Total Income from Operations	45722.63	41253.90	42053.34	169575.05
Net Profit / (Loss) for the period (before tax, Exceptional and/or Extra-ordinary Items)	82.68	(468.70)	5196.41	11406.83
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extra-ordinary Items)	129.85	(468.70)	5196.41	11406.83
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extra ordinary items)	94.43	(373.42)	3855.43	8404.03
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	42.41	(222.79)	3773.02	8475.37
Paid up Equity Share Capital	320.00	320.00	320.00	320.00
Other Equity				34630.02
Earnings Per Equity Share of Re.1 each (for continuing and discontinued operations) (not annualised)				
Basic (Rs.)	0.295	(1.167)	12.048	26.263
Diluted (Rs.)	0.295	(1.167)	12.048	26.263

Note: The above is an extract of the detailed format of the Financial Results for the quarter ended 30th June, 2026 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter ended 30th June, 2026 are available on the Stock Exchange website at *www.bseindia.com* and on the Company's website at *www.kselimited.com*.

Irinjalakuda
14th Aug 2026

For KSE Limited

Dony A.G.
(DIN 09211623)
Managing Director

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