KAL/COR/BSE/09/ 1009/2026 August 12, 2026

The Manager
Dept. of Corporate Services,
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Scrip Code-530163

Sub.: Outcome of the Board Meeting held on August 12, 2026

Dear Sir/Madam,

Pursuant to Regulation 33 and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of Kerala Ayurveda Limited ("the Company") at their meeting held today, i.e., Wednesday, August 12, 2026 which commenced at 11:15 AM and concluded at 3.30 PM have considered and approved the following, subject to applicable provisions of the Companies Act, 2013 and Listing Regulations, including amendments, if any:

a. Unaudited financial results (both standalone and consolidated) of the Company for the quarter ended June 30, 2026 along with the Limited Review Report issued by the Statutory Auditors of Company. Copies of the same are enclosed herewith. M/s. G. Joseph & Associates, Chartered Accountants (Firm Registration No. - 006310S), statutory auditors of the Company have issued a limited review report with an unmodified opinion on the above-mentioned results (Attached as Annexure 1);

b. Re-appointment Mr. Ramesh Vangal (DIN: 00064018) Non-Executive Director, who is liable to retire by rotation, offers himself for re-appointment, at the ensuing Annual General Meeting.

   The details as required under Regulation 30 read with Schedule Ill of the SEBI Listing Regulations, 2015 and SEBI Circular No SEBI/HO/CFD/PoD2/I/3762/2026 dated January 30, 2026, as Annexure 2.

c. Approved the Scheme of Amalgamation between Ayurvedagram Heritage Wellness Centre Private Limited (Wholly Owned Subsidiary of the Company) with the Company under the provisions of Section 230 to Section 232 of the Companies Act, 2013 and the rules made thereunder, subject to the approval of the shareholders of the Company, Hon'ble National Company Law Tribunal and applicable authorities.

The details required under Regulation 30 read with Para A (1) of Part A of Schedule III of the SEBI Listing Regulations and the SEBI circular HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, as Annexure 3.

The Notice of the Annual General Meeting, including other related information as required pursuant to the provisions of the Companies Act, 2013, and Listing Regulations, will be published and communicated in due course. This information will also be made available on the Company's website at: https://keralaayurveda.com/pages/investors

Also, we would like to inform you that the Nomination and Remuneration Committee ("NRC") of the Board of Directors of the Company has approved the grant of 64875 Employee Stock Options (ESOPs) under Kerala Ayurveda Employee Restricted Stock Unit Plan, 2023 to the eligible employee(s) of the Company on August 12, 2026. The details as required under Regulation 30 read with Schedule Ill of the Listing Regulations, 2015 and SEBI Circular No. HO/CFD/PoD2/I/3762/2026 dated January 30, 2026, as Annexure 4.

This intimation shall also be available on the website of the Company at https://keralaayurveda.com/pages/investors. Request you to take the above intimation on your record.

Thanking you,
Yours faithfully,
For Kerala Ayurveda Limited

BINU THOMAS Digitally signed by BINU THOMAS Date: 2026.08.12 15:35:47 +05'30'

Binu Thomas
Company Secretary and Compliance Officer
M No. F11208
Enc: a/a

Annexure 2

Details as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sl. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Re-appointment of Mr. Ramesh Vangal (DIN: 00064018) Non-Executive Director, who is liable to retire by rotation, offers himself for re-appointment, at the ensuing Annual General Meeting, subject to the approval of the shareholders.
2.	Date of appointment/~~re-appointment/cessation~~ (as applicable) & term of appointment/re-appointment	At the ensuing Annual General Meeting to be held on September 28, 2026 and his term is liable to retire by rotation.
3.	Brief profile (in case of appointment)	Mr. Ramesh Vangal assumed charge as Director of the Company with effect from 24th January 2006. He is an experienced and successful Professional with demonstrated leadership in promoting and growing the Business. He is the Founder and Chairman of the Scandent Group and Katra Group. He was Chairman of Seagram Asia Pacific and President, Asia Pacific for PepsiCO Foods, and a Member of PepsiCo's Worldwide Executive Council. He also served the Board of Infosys Technologies Limited.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable
5.	Information as required pursuant to BSE Circular with ref. No. LIST/COMP/1 4/2 018-19 and the National Stock Exchange of India with ref. No. NSE/CML/2018/2 4, dated 20th June 2018	Mr. Ramesh Vangal is not debarred from holding the office of Director by virtue of any order passed by the Securities and Exchange Board of India (SEBI) or any other such authority.

Annexure 3

Details as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>a.</td><td>Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as, size, turnover etc.</td><td>The details of Ayurvedagram Heritage Wellness Centre Private Limited, wholly owned subsidiary of the Company, being the Transferor Company and Kerala Ayurveda Limited, being the Transferee Company are as under as on March 31, 2026:
(Rs in Lakhs)
<table>
<tr><th>Name</th><th>Turnover</th><th>Profit/Loss after tax</th><th>Net worth</th></tr>
<tr><td>Ayurvedagram Heritage Wellness Centre Private Limited (CIN: U74140KA2003PTC031511)</td><td>1546.69</td><td>316.16</td><td>1622.79</td></tr>
<tr><td>Kerala Ayurveda Limited (CIN: L24233KL1992PLC006592)</td><td>8,548.49</td><td>(1,474.12)</td><td>3614.78</td></tr>
</table>
</td></tr>
<tr><td>b.</td><td>Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length</td><td>Ayurvedagram Heritage Wellness Centre Private Limited being the wholly owned subsidiary, is a related party of the Company. However, as this is the transaction between the holding company and wholly owned subsidiary, pursuant to the provisions of Regulation 23(5) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, this transaction does not fall within the ambit of related party transactions.

Except to the extent of shares held by the Company in Ayurvedagram Heritage Wellness Centre Private Limited, the promoter/promoter group/group companies of the Company have no interest in Ayurvedagram Heritage Wellness Centre Private Limited.

Further, in accordance with the clarifications provided in General Circular No. 30/2014 dated July 17, 2014 issued by Ministry of Corporate Affairs,</td></tr>
</table>

		compliance with the requirements of Section 188 of the Companies Act, 2013 will not be required in relation to the proposed merger.
c.	Area of business of the entity(ies)	Kerala Ayurveda Limited ("Transferee Company") is engaged in the business of manufacturing, marketing, trading, importing and exporting Ayurvedic medicines, pharmaceutical products and healthcare formulations. It also operates and manages hospitals, healthcare facilities, diagnostic and research centres, provides healthcare consulting, hospital management, recruitment and training services for medical professionals, and undertakes medical education, research and allied healthcare activities. Ayurvedagram Heritage Wellness Centre Private Limited ("Transferor Company") is a wholly owned subsidiary of Kerala Ayurveda Limited and is engaged in the business of developing, operating and managing wellness centres, health resorts, hotels, clubs, hospitality establishments, recreational and leisure facilities, including time-share and vacation ownership projects, along with allied tourism, catering and related services
d.	Rationale for amalgamation/ merger	The amalgamation of Transferor Company with Transferee Company would inter alia have the following benefits: 1. The amalgamation will enable the Transferee Company to integrate its business operations and provide impetus to the operations of the Transferee Company. The consolidation of the activities by way of an amalgamation will provide seamless access to the assets (including intangible assets, licenses and intellectual properties) of the Transferor Company, which will lead to synergies of operations, reduction in overheads including administrative, managerial and other expenditure, operational rationalization, organizational efficiency and optimal utilization of resources. 2. The combined entity will have a bigger portfolio of services targeted at a wider array of customers, which will strengthen its competitive position in providing products and services to the customers. This will also enable the Transferee Company to address newer products and services to its customers and to the Transferor Company's customers and enhance its marketing capabilities. 3. Rationalizing multiple subsidiaries in the group to ensure optimised legal entity structure more aligned with the business by reducing the number of legal entities and reorganising the legal entities in the group structure. 4. Significant reduction in the multiplicity of legal and regulatory compliances required at present to be carried out by the Transferor Company and the Transferee Company. 5. Concentrated effort and focus by the management to grow the business by eliminating duplicative communication and burdensome coordination efforts across multiple entities and countries.

		6. The banks, creditors and financial institutions, if any, are not adversely affected by the proposed amalgamation as their security is maintained.
e.	In case of cash consideration – amount or otherwise share exchange ratio	Not Applicable. Upon this Scheme becoming effective, as the Transferor Company being wholly owned subsidiary of the Transferee Company, there shall be no issue of shares by the Transferee Company. Further, upon this Scheme becoming effective, the investments in the equity shares of the Transferor Company, appearing in the books of account of the Transferee Company shall be cancelled without any further application, act, instrument or deed.
f.	Brief details of change in shareholding pattern (if any) of listed entity.	No change will be in the Shareholding pattern (Equity Paid-up capital) of the Listed Company post effective of amalgamation
g.	Any other significant information (in brief)	None

Annexure 4

Details as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1	Brief details of options granted	64875 Options granted pursuant to Kerala Ayurveda Employee Restricted Stock Unit Plan, 2023 ("ESOP 2023" or "Scheme") to the eligible employee(s) of the Company.
2	Whether the scheme is in terms of SEBI (SBEB) Regulations, 2021 (if applicable);	Yes
3	Total number of shares covered by these options	64875 shares of Rs. 10/- each
4	Pricing formula	Exercise Price is Rs. 10 per option.
5	Options vested	As per ESOP 2023 or as maybe decided by the Nomination and Remuneration Committee of the Company and provided in the grant letter.
6	Time within which options may be exercised.	One year.
7	Options exercised	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
8	Money realized by exercise of options	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
9	The total number of shares arising as a result of exercise of option	64875 Equity Shares of face value of Rs. 10/- each will arise deeming all granted options are vested and exercised.
10	Options lapsed	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
11	Variation of terms of options	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
12	Brief details of significant terms	The ESOP 2023 is administered by the Nomination and Remuneration Committee of the Company. The grant of Options is based upon the eligibility criteria as mentioned in the Scheme. The granted Options, once vested shall entitle the Option holder to acquire equal number of Equity Shares, upon payment of exercise price and applicable taxes in accordance with terms and conditions of the Scheme.

Registered Office:
Kerala Ayurveda Limited **(An ISO 9001:2015 Certified Company)**
XV/551, Athani, Nedumbassery,
Ernakulam, Kerala, 683585.
CIN:L24233KL1992PLC006592
Ph: +91 484 2476301/2/3/4

Corporate Office:
Kerala Ayurveda Limited **(An ISO 9001:2015 Certified Company)**
12th Floor, Tower A, Summit @ Brigade Metropolis
B-9, ITPL Main Road,
Garudacharpalya, Bengaluru, 560048
Ph:+91- 080-43760897

email: info@keralaayurveda.biz
www.keralaayurveda.biz

13	Subsequent changes or cancellation or exercise of such options	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.
14	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not Applicable, as this outcome is pertaining to grant of Options under the Scheme.

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email: info@keralaayurveda.biz
www.keralaayurveda.biz

G. JOSEPH & ASSOCIATES
Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF
KERALA AYURVEDA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kerala Ayurveda Limited** ("the Company"), for the quarter ended 30th June, 2026("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), including relevant circulars issued by SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 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 SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended, in the manner in which it is to be disclosed, or that it contains any material misstatement.

For G Joseph & Associates
Chartered Accountants
Firm Reg. No. 006310S

G. JOSEPH & ASSOCIATES ★ COCHIN 682 020 ★ CHARTERED ACCOUNTANTS

Raphael Sharon
Partner
233286

UDIN: 26233286WIEPHM1803
Place: Cochin
Date : 12-08-2026

54/2753, First Floor,
Muttathil Lane, Kadavanthra,
Cochin - 682 020, Kerala

Tel : +91 484 2207411
Email : mail@gja.co.in
Web : www.gja.co.in

KERALA AYURVEDA LTD

Regd. Off: VII/415, Nedumbassery, Athani P.O-683 585, Kerala. CIN: L24233KL1992PLC006592
Email: info@keralaayurveda.biz; www.keralaayurveda.biz; Ph: 0484-2476301 Fax:0484-2474376

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

Rs. In lakhs

SL	Particulars	Quarter Ended			Year Ended
		30th June	31st March 2026	30th June	31st March 2026
		Unaudited	Audited	Unaudited	Audited
1	a) Revenue from operations	2,252.86	2,456.52	1,756.58	8,548.49
	b) Other Income	127.80	470.23	999.90	1,793.48
	Total Income	**2,380.66**	**2,926.75**	**2,756.48**	**10,341.97**
2	**Expenses**				
	a) Cost of Materials consumed	715.99	821.50	442.93	2,165.50
	b) Purchase of Stock in Trade	34.91	26.78	25.45	104.99
	c) Changes in Inventories of Finished Goods, WIP & Stock in Trade	(131.75)	(1.99)	88.84	124.42
	d) Employee Benefits Expense	1,318.22	1,611.35	981.91	4,667.43
	e) Finance Costs	280.88	197.39	76.96	726.99
	f) Depreciation & Amortisation Expense	140.50	124.05	122.56	359.51
	g) Other Expenses	824.92	1,047.75	760.32	3,787.78
	Total Expenses	**3,183.67**	**3,826.83**	**2,498.97**	**11,936.62**
3	Profit /(Loss) from Ordinary Activities before Tax & Extraordinary Income [1-2]	(803.01)	(900.08)	257.51	(1,594.65)
4	Extraordinary or Prior Period Item	-	-	-	
5	**Profit /(Loss) for the Period before Tax [3-4]**	**(803.01)**	**(900.08)**	**257.51**	**(1,594.65)**
6	Tax Expense	(36.12)	(106.64)	50.80	(120.53)
7	**Profit /(Loss) for the Period after Tax [5-6]**	**(766.89)**	**(793.44)**	**206.71**	**(1,474.12)**
8	Other Comprehensive Income				
	a) Items that will not be reclassified to Profit or Loss	(5.11)	(7.26)	0.86	(22.03)
9	**Profit / loss for the period (7-8)**	**(772.00)**	**(800.70)**	**207.57**	**(1,496.15)**
10	Paid up Equity share capital (Equity shares of Rs.10 each)	1,299.51	1,269.02	1,203.24	1,269.02
11	Earnings per Equity Share:Basic before extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for the quarter)	(5.92)	(6.25)	1.73	(12.21)
12	Earnings per Equity Share:Diluted before extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for the quarter)	(5.92)	(6.25)	1.70	(12.21)
	Nominal Value of Share Capital	10.00	10.00	10.00	10.00

Notes:

1. The Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments thereafter.
2. The Financial Results for the Quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 10, 2026. The Limited Review of these results as required under Regulaion 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the company.
3. The figures for quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026.
4. In accordance with Ind AS 108 on "Operating Segments", the company operated in one business segment viz. Ayurveda Business and hence segment information is not required to be furnished.
5. Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period.
6. The Company has not exercised the option permitted under Section 115BAA of the Income-Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019.
7. During the period under review, Kerala Ayurveda Limited acquired the remaining 26% equity stake in Ayurvedagram Heritage Wellness Centre Private Limited, (Ayurvedagram) which was already a 74% subsidiary of the Company, by issuing 304,887 equity shares of the Company to the shareholders holding the remaining 26% equity stake in Ayurvedagram pursuant to a share swap. Consequently, Ayurvedagram became a wholly owned subsidiary of Kerala Ayurveda Limited.

By order of the Board
For KERALA AYURVEDA LIMITED,

Athani
August 12th, 2026

Dr K Anilkumar
Whole Time Director
(DIN 00226353)

G. JOSEPH & ASSOCIATES
Chartered Accountants

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF
KERALA AYURVEDA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Kerala Ayurveda Limited** ("the Parent") and its Subsidiaries (the Parent and its Subsidiaries together referred to as "the Group"), for the quarter ended 30th June 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.

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 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the personnel 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 specified under section 143(10) of the Companies Act, 2013 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 Master 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 following subsidiaries:
   i. Ayurvedagram Heritage Wellness Centre Pvt Ltd, India
   ii. Ayurvedic Academy Inc., USA
   iii. Suveda inc., USA
   iv. Ayu Natural Medicine Clinic, PS, USA
   v. CMS Katra Holdings LLC, USA
   vi. CMS Katra Nursing LLC, USA, stepdown subsidiary of CMS Katra Holdings LLC, USA
   vii. Nutraveda Pte Ltd, Singapore
   viii. Om Vedic Heritage Centre Pte.Ltd., stepdown subsidiary of Ayurvedic Aademy Inc.,USA

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended, in the manner in which it is to be disclosed, or that it contains any material misstatement.

6 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 up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

G. JOSEPH & ASSOCIATES * CHARTERED ACCOUNTANTS * COCHIN 682 020

54/2753, First Floor,
Muttathil Lane, Kadavanthra,
Cochin - 682 020, Kerala

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Email : mail@gja.co.in
Web : www.gja.co.in

7. We did not review the financial results of the subsidiaries included in the Statement, whose interim financial information reflect total revenues of Rs.1,409.75 lakhs (before consolidation adjustments), total net loss after tax of Rs. 39.97 lakhs (before consolidation adjustments), for the period ended 30th June, 2026, as shown in the Statement. Of the above:

a) The interim financial information of the subsidiary mentioned in paragraph 4(i) above and included in the Statement, whose interim financial information reflect total revenues of Rs.310.87 lakhs (before consolidation adjustments), total net profit after tax of Rs.76.80 lakhs (before consolidation adjustments), for the period ended 30th June, 2026 as considered in the statement, has been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

b) The unaudited financial results of the remaining subsidiaries, mentioned in paragraph 4(ii) to paragraph 4(viii) above, incorporated outside India as drawn up in accordance with the generally accepted accounting principles ('local GAAP') have been restated by the management of the said entities so that they conform to the generally accepted accounting principles in India. These subsidiaries, whose interim financial information reflects total revenue of Rs.1,098.88 lakhs (before consolidation adjustments), total net loss after tax of Rs.116.78 lakhs (before consolidation adjustments), for the period ended on that date, as shown in the statement have not been subjected to review by us or by any other auditors, and therefore, the unaudited financial results for the period ended 30th June, 2026 of these entities have been furnished to us by the management.

For G Joseph & Associates
Chartered Accountants
Firm Reg. No. 006310S

G. JOSEPH & ASSOCIATES
COCHIN
682 020
CHARTERED ACCOUNTANTS

Raphael Sharon
Partner
233286

UDIN: 26233286MHDWON5289
Place: Cochin
Date : 12-08-2026

KERALA AYURVEDA LTD

kerala AYURVEDA

Regd. Off: VII/415, Nedumbassery, Athani P.O-683 585, Kerala. CIN: L24233KL1992PLC006592
Email: info@keralaayurveda.biz; www.keralaayurveda.biz; Ph: 0484-2476301 Fax:0484-2474376

EVOLVING AYURVEDA

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

Rs. In lakhs

SL	Particulars	Quarter Ended			Year Ended
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
1	a) Revenue from operations	3,319.29	3,473.68	2,861.16	13,114.57
	b) Other Income	26.07	190.60	947.15	1,421.12
	Total Income	**3,345.36**	**3,664.28**	**3,808.31**	**14,535.69**
2	**Expenses**				
	a) Cost of Materials consumed	735.10	733.31	561.99	2,435.67
	b) Purchase of Stock in Trade	40.12	50.84	45.37	193.72
	c) Changes in Inventories of Finished Goods, WIP & Stock in Trade	(357.15)	1.22	89.41	129.15
	d) Employee Benefits Expense	1,883.87	1,954.04	1,495.76	6,704.83
	e) Finance Costs	279.01	109.77	82.32	733.96
	f) Depreciation & Amortisation Expense	187.26	169.07	165.45	548.59
	g) Other Expenses	1,400.27	1,444.22	1,086.98	5,426.20
	Total Expenses	**4,168.48**	**4,462.47**	**3,527.28**	**16,172.12**
3	Profit /(Loss) from Ordinary Activities before Tax & Extraordinary Income [1-2]	(823.12)	(798.19)	281.03	(1,636.43)
4	Extraordinary or Prior Period Item	-	-	-	-
5	**Profit /(Loss) for the Period before Tax [3-4]**	**(823.12)**	**(798.19)**	**281.03**	**(1,636.43)**
6	Tax Expense	(15.39)	(58.64)	78.29	(3.97)
7	**Profit /(Loss) for the Period after Tax [5-6]**	**(807.73)**	**(739.55)**	**202.74**	**(1,632.46)**
8	Other Comprehensive Income				
	a) Items that will not be reclassified to Profit or Loss	(5.11)	(7.27)	-	(22.03)
	b) Items that may be reclassified to Profit or Loss	137.82	(132.26)	32.22	(386.99)
9	**Profit / loss for the period (7-8)**	**(675.02)**	**(879.08)**	**234.96**	**(2,041.48)**
10	Minority Interest	**(9.98)**	36.70	**3.89**	23.23
11	**Profit / loss for the period after Minority Interest [9-10]**	**(665.04)**	**(915.78)**	**231.07**	**(2,064.71)**
12	Paid up Equity share capital (Equity shares of Rs.10 each)	1,299.51	1,269.02	1,203.24	1,269.02
13	Earnings per Equity Share:Basic before extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for the quarter)	(6.24)	(5.83)	1.92	(13.53)
14	Earnings per Equity Share:Diluted before extraordinary item [Nominal value of shares Rs. 10/- each] (Not Annualised for the quarter)	(6.24)	(5.83)	1.89	(13.53)
	Nominal Value of Share Capital	10.00	10.00	10.00	10.00
A	Profit /(Loss) for the year attributable to:				
	Owners of the Company	(797.75)	(776.24)	198.86	(1,655.68)
	Non-Controlling Interest	(9.98)	36.70	3.89	23.23
B	Other Comprehensive Income for the year attributable to:				
	Owners of the Company	132.71	(139.53)	32.22	(409.01)
	Non-Controlling Interest	-	-	-	-
C	Total Comprehensive Income for the year attributable to:				
	Owners of the Company	(665.04)	(915.76)	231.09	(2,064.70)
	Non-Controlling Interest	(9.98)	36.70	3.89	23.23

Notes:

1 The Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments thereafter.

2 The Financial Results for the Quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 10, 2026. The Limited Review of these results as required under Regulaion 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the company.

3 The figures for quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026.

4 In accordance with Ind AS 108 on "Operating Segments", the company operated in one business segment viz. Ayurveda Business and hence segment information is not required to be furnished.

5 Figures of the corresponding previous period have been regrouped/rearranged wherever necessary to confirm to the classification of the current period.

6 The Company has not exercised the option permitted under Section 115BAA of the Income-Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019.

7 During the period under review, Kerala Ayurveda Limited acquired the remaining 26% equity stake in Ayurvedagram Heritage Wellness Centre Private Limited, (Ayurvedagram) which was already a 74% subsidiary of the Company, by issuing 304,887 equity shares of the Company to the shareholders holding the remaining 26% equity stake in Ayurvedagram pursuant to a share swap. Consequently, Ayurvedagram became a wholly owned subsidiary of Kerala Ayurveda Limited.

By order of the Board
For KERALA AYURVEDA LIMITED,

Dr K Anilkumar
Whole Time Director
(DIN 00226353)

Athani
August 12th, 2026