ITC Limited
Virginia House
37 J. L. Nehru Road
Kolkata 700 071, India
Tel. : 91 33 2288 9371
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Enduring Value

2nd November, 2026

The Manager
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C-1, G Block
Bandra-Kurla Complex, Bandra (East)
Mumbai 400 051

The General Manager
Dept. of Corporate Services
BSE Ltd.
P. J. Towers, Dalal Street
Mumbai 400 001

Dear Sirs,

Integrated Filing (Financial) for the Quarter and Six Months ended 30th September, 2026

Further to our letter dated 2nd November, 2026, we enclose, in terms of SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, the Integrated Filing (Financial) for the Quarter and Six Months ended 30th September, 2026.

Yours faithfully,
ITC Limited

RAJENDRA KUMAR SINGHI
Digitally signed by RAJENDRA KUMAR SINGHI
Date: 2026.11.02 18:40:43 +05'30'

(R. K. Singhi)
Executive Vice President &
Company Secretary

Encl: as above.

cc: Securities Exchange Commission
Division of Corporate Finance
Office of International Corporate Finance
Mail Stop 3-9
450 Fifth Street
Washington DC 20549
U.S.A.

cc: Societe de la Bourse de Luxembourg
35A Boulevard Joseph II
L-1840 Luxembourg

A) Financial Results - **Attached**

B) Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. **- Not applicable**

C) Disclosure on Outstanding Default on Loans and Debt Securities:

Sl. No.	**Particulars**	**₹ in crores**
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	N.A.
2.	**Unlisted debt securities i.e., NCDs and NCRPS**	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	N.A.
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	**NIL**

D) Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) **- Attached**

E) Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th quarter) **- Not applicable**

A. Financial Results

Enduring Value
ITC Limited

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended 30th September, 2026

(₹ in Crores)

Particulars		3 Months ended 30.09.2026	Corresponding 3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2026	6 Months ended 30.09.2026	6 Months ended 30.09.2025	Twelve Months ended 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Gross Revenue from sale of products and services	(i)	28152.21	19207.82	26794.47	54946.68	40129.60	80867.49
Other operating revenue	(ii)	165.46	233.68	148.76	314.22	381.71	772.62
REVENUE FROM OPERATIONS [(i)+(ii)]	**1**	**28317.67**	**19441.50**	**26943.23**	**55260.90**	**40511.31**	**81640.11**
OTHER INCOME	2	807.52	899.47	645.33	1452.85	1561.50	3287.18
TOTAL INCOME (1+2)	**3**	**29125.19**	**20340.97**	**27588.56**	**56713.75**	**42072.81**	**84927.29**
EXPENSES							
a) Cost of materials consumed		7481.97	6502.88	6826.87	14308.84	12680.99	25939.49
b) Purchases of Stock-in-Trade		1687.41	1574.33	2905.17	4592.58	5490.16	8791.91
c) Changes in inventories of finished goods, Stock-in-Trade, work-in-progress and intermediates		24.30	146.03	(1110.12)	(1085.82)	131.76	(2482.79)
d) Excise duty		9916.65	1360.74	10035.63	19952.28	2669.81	9656.33
e) Employee benefits expense		954.46	880.02	978.63	1933.09	1796.71	3629.28
f) Finance costs		31.76	16.76	33.78	65.54	30.16	69.94
g) Depreciation and amortization expense		427.85	373.58	366.48	794.33	739.45	1473.99
h) Other expenses		3093.38	2727.36	2792.71	5886.09	5231.02	10897.67
TOTAL EXPENSES	**4**	**23617.78**	**13581.70**	**22829.15**	**46446.93**	**28770.06**	**57975.82**
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	**5**	**5507.41**	**6759.27**	**4759.41**	**10266.82**	**13302.75**	**26951.47**
EXCEPTIONAL ITEMS (Refer Note 6)	6	(25.66)	88.08	-	(25.66)	88.08	(183.87)
PROFIT BEFORE TAX (5+6)	7	5481.75	6847.35	4759.41	10241.16	13390.83	26767.60
TAX EXPENSE	8	1344.63	1671.65	1180.59	2525.22	3304.40	6481.18
a) Current Tax		1293.30	1642.49	1181.29	2474.59	3220.45	5822.16
b) Deferred Tax		51.33	29.16	(0.70)	50.63	83.95	659.02
PROFIT FOR THE PERIOD (7-8)	**9**	**4137.12**	**5175.70**	**3578.82**	**7715.94**	**10086.43**	**20286.42**
OTHER COMPREHENSIVE INCOME	10	(178.27)	(188.32)	443.11	264.84	0.51	(809.96)
A (i) Items that will not be reclassified to profit or loss		(179.03)	(96.23)	463.54	284.51	80.80	(832.80)
(ii) Income tax relating to items that will not be reclassified to profit or loss		23.44	12.88	(64.34)	(40.90)	(14.31)	112.63
B (i) Items that will be reclassified to profit or loss		(26.80)	(138.62)	58.95	32.15	(91.48)	(120.22)
(ii) Income tax relating to items that will be reclassified to profit or loss		4.12	33.65	(15.04)	(10.92)	25.50	30.43
TOTAL COMPREHENSIVE INCOME (9+10)	**11**	**3958.85**	**4987.38**	**4021.93**	**7980.78**	**10086.94**	**19476.46**
PAID UP EQUITY SHARE CAPITAL (Ordinary Shares of ₹ 1/- each)	**12**	**1253.05**	**1252.71**	**1252.95**	**1253.05**	**1252.71**	**1252.95**
RESERVES EXCLUDING REVALUATION RESERVES	**13**						**68675.66**
EARNINGS PER SHARE (of ₹ 1/- each) (not annualised):	14						
(a) Basic (₹)		3.30	4.13	2.86	6.16	8.06	16.20
(b) Diluted (₹)		3.30	4.13	2.86	6.16	8.05	16.19

Notes :

1. The unaudited Standalone Financial Results, Segment Results, Balance Sheet and Statement of Cash Flows were reviewed by the Audit Committee, and approved by the Board of Directors of the Company at its meeting held on 2nd November, 2026.

2. The continuing significant brand building costs covering a range of personal care and branded packaged food products are reflected under 'Other expenses' stated above and in Segment Results under 'FMCG-Others'.

3. 10,48,850 Ordinary Shares of ₹ 1/- each were issued and allotted under the Company's Employee Stock Option Schemes during the quarter ended 30th September, 2026. Consequently, the issued and paid-up Share Capital of the Company stands increased to ₹ 1253,05,17,081/- as on 30th September, 2026.

4. The Company on 1st August, 2026 completed acquisition of the pulp and paper business of Aditya Birla Real Estate Limited, operated under the name of 'Century Pulp and Paper', along with the assets, liabilities, contracts, employees etc., as a going concern on a slump sale basis, in accordance with the Business Transfer Agreement dated 31st March, 2025.

   The fair value of assets and liabilities of 'Century Pulp and Paper' have been provisionally determined and recorded in accordance with Ind AS 103 - 'Business Combinations'. Accordingly, the financial results of the Company and 'Paperboards, Paper & Packaging' segment include those of 'Century Pulp and Paper' from 1st August, 2026 and consequently are not comparable with previous periods.

5. The Company on 28th September, 2026 acquired additional 13,445 Equity Shares of ₹ 10/- each of Sproutlife Foods Private Limited ('Sproutlife'), consequent to which Sproutlife became a wholly owned subsidiary of the Company with effect from the said date.

   Further, the Board of Directors of the Company at the meeting held today i.e. 2nd November, 2026 has approved, subject to necessary approvals, the Scheme of Amalgamation of Sproutlife Foods Private Limited, with the Company under Sections 230 and 232 of the Companies Act, 2013. Pending approval, no effect of the same has been given in these Results.

6. Exceptional Items for the quarter and six months ended 30th September, 2026 of ₹ 25.66 crores represent expenses incurred in relation to the acquisition of the pulp and paper business of Aditya Birla Real Estate Limited, operated under the name of 'Century Pulp and Paper' (Refer Note 4 above).

   Exceptional Items for the quarter and six months ended 30th September, 2025 of ₹ 88.08 crores represent final settlement of the insurance claim towards leaf tobacco stocks, which were destroyed due to fire at a third party owned warehouse in an earlier year.

7. Consequent to expiry of the GST Compensation Cess, the Government of India increased GST and Central Excise duty on cigarettes with effect from 1st February, 2026. In accordance with Ind AS 115 - Revenue from Contracts with Customers and Schedule III to the Companies Act, 2013, GST and GST Compensation Cess are excluded from Gross Revenue from sale of products, whereas Excise duty is not excluded. Consequently, Gross Revenue from sale of products and services and Excise duty for the quarters ended 30th September, 2026, 30th June, 2026 and six months ended 30th September, 2026 reflect the impact of sharp increase in Excise duty and are not strictly comparable with those of the previous periods.

8. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review

The Company is required to file its financial results with the relevant stock exchanges as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the financial results have been subjected to Limited Review by the Statutory Auditors of the Company, who have issued an unmodified report on the same.

ITC LIMITED

Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Six Months ended 30th September, 2026

(₹ in Crores)

Particulars	STANDALONE					
	3 Months ended 30.09.2026	Corresponding 3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2026	6 Months ended 30.09.2026	6 Months ended 30.09.2025	Twelve Months ended 31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) FMCG - Cigarettes	15536.13	8722.83	15383.55	30919.68	17242.87	37099.65
- Others	6967.17	6023.52	6481.95	13449.12	11810.86	24209.75
Total FMCG	**22503.30**	**14746.35**	**21865.50**	**44368.80**	**29053.73**	**61309.40**
b) Agri Business	4451.69	3976.24	8082.06	12533.75	13661.27	20296.40
c) Paperboards, Paper & Packaging	3015.85	2219.92	2307.24	5323.09	4335.68	8765.61
d) Others	101.14	75.66	96.89	198.03	144.17	341.79
Total	**30071.98**	**21018.17**	**32351.69**	**62423.67**	**47194.85**	**90713.20**
Less : Inter-segment revenue	1919.77	1810.35	5557.22	7476.99	7065.25	9845.71
Gross Revenue from sale of products and services	**28152.21**	**19207.82**	**26794.47**	**54946.68**	**40129.60**	**80867.49**
2. Segment Results						
a) FMCG - Cigarettes	3813.45	5240.66	3341.23	7154.68	10385.94	21051.12
- Others [Note (i)]	558.30	436.85	478.61	1036.91	832.87	1802.63
Total FMCG	**4371.75**	**5677.51**	**3819.84**	**8191.59**	**11218.81**	**22853.75**
b) Agri Business	510.67	459.10	353.79	864.46	892.98	1496.46
c) Paperboards, Paper & Packaging	281.93	191.01	224.22	506.15	353.63	796.71
d) Others	(7.80)	(6.90)	(5.80)	(13.60)	(13.18)	(8.06)
Total	**5156.55**	**6320.72**	**4392.05**	**9548.60**	**12452.24**	**25138.86**
Less : i) Finance Costs	31.76	16.76	33.78	65.54	30.16	69.94
ii) Other un-allocable (income) net of un-allocable expenditure [Note (ii)]	(382.62)	(455.31)	(401.14)	(783.76)	(880.67)	(1882.55)
iii) Exceptional Items*	25.66	(88.08)	-	25.66	(88.08)	183.87
Profit Before Tax	**5481.75**	**6847.35**	**4759.41**	**10241.16**	**13390.83**	**26767.60**
3. Segment Assets						
a) FMCG - Cigarettes	13637.07	10769.40	13204.05	13637.07	10769.40	13283.91
- Others	16220.47	15545.47	17108.07	16220.47	15545.47	13130.13
Total FMCG	**29857.54**	**26314.87**	**30312.12**	**29857.54**	**26314.87**	**26414.04**
b) Agri Business	7154.63	8613.16	7766.92	7154.63	8613.16	6699.33
c) Paperboards, Paper & Packaging	14026.51	9779.55	9899.53	14026.51	9779.55	9781.88
d) Others	224.06	203.11	212.03	224.06	203.11	209.03
Total	**51262.74**	**44910.69**	**48190.60**	**51262.74**	**44910.69**	**43104.28**
Unallocated Corporate Assets	38839.46	41107.87	47585.04	38839.46	41107.87	45811.58
Total Assets	**90102.20**	**86018.56**	**95775.64**	**90102.20**	**86018.56**	**88915.86**
4. Segment Liabilities						
a) FMCG - Cigarettes	9532.88	6321.46	9771.49	9532.88	6321.46	5534.50
- Others	3400.54	2913.29	3290.78	3400.54	2913.29	3081.03
Total FMCG	**12933.42**	**9234.75**	**13062.27**	**12933.42**	**9234.75**	**8615.53**
b) Agri Business	1256.48	1518.86	1615.52	1256.48	1518.86	1729.57
c) Paperboards, Paper & Packaging	2288.11	1312.00	1509.87	2288.11	1312.00	1381.15
d) Others	62.03	45.33	52.96	62.03	45.33	49.32
Total	**16540.04**	**12110.94**	**16240.62**	**16540.04**	**12110.94**	**11775.57**
Unallocated Corporate Liabilities	5553.94	5335.47	5535.63	5553.94	5335.47	7211.68
Total Liabilities	**22093.98**	**17446.41**	**21776.25**	**22093.98**	**17446.41**	**18987.25**

* Refer Note 6 to the Standalone Financial Results.

Note (i): In respect of FMCG-Others segment, earnings before interest, taxes, depreciation and amortization (EBITDA) for the quarter and six months ended 30.09.2026 is ₹ 722.86 Crores and ₹ 1353.92 Crores respectively (quarter ended 30.09.2025 - ₹ 593.45 Crores; quarter ended 30.06.2026 - ₹ 631.06 Crores; six months ended 30.09.2025 - ₹ 1138.10 Crores and twelve months ended 31.03.2026 - ₹ 2411.94 Crores).

Note (ii): As stock options and stock appreciation rights are granted to align the interests of employees with those of shareholders and also to attract and retain talent for the enterprise as a whole, the charge thereof do not form part of the segment performance reviewed by the Corporate Management Committee.

ITC Limited

(₹ in Crores)

Balance Sheet		STANDALONE	
Particulars		As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	18997.39	16501.73
	(b) Capital work-in-progress	1893.98	1472.56
	(c) Investment Property	373.49	378.03
	(d) Goodwill	908.86	608.25
	(e) Other Intangible assets	2686.74	2558.56
	(f) Intangible assets under development	88.48	81.62
	(g) Right-of-use assets	453.81	425.22
	(h) Financial Assets		
	(i) Investments	15398.80	19409.05
	(ii) Loans	2.52	3.69
	(iii) Others	74.18	324.21
	(i) Other non-current assets	1194.18	1009.55
	Non-current assets	**42072.43**	**42772.47**
2	Current assets		
	(a) Inventories	22147.09	17931.90
	(b) Financial Assets		
	(i) Investments	16632.01	19701.54
	(ii) Trade receivables	3381.95	2925.60
	(iii) Cash and cash equivalents	298.83	110.02
	(iv) Bank Balances other than (iii) above	2302.71	2025.50
	(v) Loans	6.71	7.95
	(vi) Others	1759.96	1952.45
	(c) Other current assets	1500.51	1488.43
	Current assets	**48029.77**	**46143.39**
	Total Assets	**90102.20**	**88915.86**
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1253.05	1252.95
	(b) Other Equity	66755.17	68675.66
	Equity	**68008.22**	**69928.61**
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	106.69	97.09
	(ii) Other financial liabilities	284.53	352.94
	(b) Provisions	374.88	280.05
	(c) Deferred tax liabilities (Net)	3165.48	3065.25
	Non-current liabilities	**3931.58**	**3795.33**
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	2026.22
	(ii) Lease Liabilities	40.60	39.08
	(iii) Trade payables		
	(A) total outstanding dues of micro and small enterprises; and	360.32	345.97
	(B) total outstanding dues of creditors other than micro and small enterprises	5491.98	4925.93
	(iv) Other financial liabilities	1586.47	1598.79
	(b) Other current liabilities	8713.39	4897.84
	(c) Provisions	243.92	303.43
	(d) Current Tax Liabilities (Net)	1725.72	1054.66
	Current liabilities	**18162.40**	**15191.92**
	Total Equity and Liabilities	**90102.20**	**88915.86**

ITC Limited

Standalone Statement of Cash Flows for the half year ended 30th September, 2026

	For the half year ended 30th September, 2026 (₹ in Crores)		For the half year ended 30th September, 2025 (₹ in Crores)	
A. Cash Flow from Operating Activities				
PROFIT BEFORE TAX		**10241.16**		**13390.83**
ADJUSTMENTS FOR :				
Depreciation and amortization expense	794.33		739.45	
Share based payments to employees	59.70		62.12	
Finance costs	65.54		30.16	
Interest Income	(526.53)		(602.77)	
Dividend Income	(336.30)		(357.41)	
Net loss on sale of property, plant and equipment, lease termination	4.92		3.47	
Inventory write-offs / write-downs (net of reversals)	90.63		183.08	
Doubtful and bad debts	7.49		2.70	
Doubtful and bad advances, loans and deposits	-		0.70	
Gain recognised on divestment of shares held in associate	-		(0.01)	
Net gain arising on financial instruments measured at amortised cost / fair value through profit or loss / fair value through other comprehensive income	(519.09)		(506.35)	
Foreign currency translations and transactions - Net	(4.89)	(364.20)	(11.22)	(456.08)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		9876.96		12934.75
ADJUSTMENTS FOR :				
Trade receivables, advances and other assets	(289.42)		(1748.54)	
Inventories	(3740.88)		(3151.19)	
Trade payables, other liabilities and provisions	3723.53	(306.77)	256.70	(4643.03)
CASH GENERATED FROM OPERATIONS		9570.19		8291.72
Income tax paid (net of refunds)		(1804.61)		(2553.05)
NET CASH FROM OPERATING ACTIVITIES		**7765.58**		**5738.67**
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment, intangibles, ROU asset etc.	(977.13)		(1007.11)	
Sale of property, plant and equipment	23.69		10.83	
Purchase of current investments	(44246.52)		(22788.75)	
Sale/redemption of current investments	48550.48		25035.85	
Payment towards business combination, including cash and cash equivalents assumed	(3366.75)		(284.65)	
Investment in subsidiaries	(631.11)		(45.00)	
Investment in associates	(29.98)		(181.84)	
Divestment of shares held in associate	-		0.01	
Purchase of non-current investments	(204.33)		(1632.71)	
Sale/redemption of non-current investments	4500.14		2514.27	
Dividend received	231.87		281.65	
Interest received	575.71		394.20	
Investment in bank deposits (original maturity more than 3 months)	(2072.84)		(319.82)	
Redemption / maturity of bank deposits (original maturity more than 3 months)	1794.84		1707.49	
Investment in deposit with financial institution	(438.68)		(500.00)	
Maturity of deposit with financial institution	775.13		450.00	
Loans given to employees	(2.47)		(1.42)	
Loans realised from employees	6.59		6.01	
NET CASH FROM INVESTING ACTIVITIES		**4488.64**		**3639.01**
C. Cash Flow from Financing Activities				
Proceeds from issue of share capital	19.95		348.14	
Repayment of current borrowings	(2001.00)		(40.82)	
Repayment of non-current borrowings	-		(5.46)	
Principal payment of lease liabilities	(21.28)		(20.82)	
Interest paid	(53.19)		(22.94)	
Net decrease in statutory restricted accounts balances	(0.73)		(9.73)	
Dividend paid	(10023.57)		(9823.58)	
Dividend distribution tax refund received	39.68		-	
NET CASH USED IN FINANCING ACTIVITIES		**(12040.14)**		**(9575.21)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		**214.08**		**(197.53)**
OPENING CASH AND CASH EQUIVALENTS		**84.77**		**222.41**
CLOSING CASH AND CASH EQUIVALENTS		**298.85**		**24.88**

Notes :

1. The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows".

2. **CASH AND CASH EQUIVALENTS :**	As at 30th September, 2026	As at 30th September, 2025
Cash and cash equivalents as per Balance Sheet	298.83	24.89
Less: Unrealised gain / (loss) on foreign currency cash and cash equivalents	(0.02)	0.01
Cash and cash equivalents as per Statement of Cash Flows	298.85	24.88

Notes:

(1) The Company's corporate strategy aims at creating multiple drivers of growth anchored on its core competencies. The Company is currently focused on three business groups : FMCG, Paperboards, Paper & Packaging and Agri Business. The Company's organisational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them.

The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Corporate Management Committee, which is the Chief Operating Decision Maker.

(2) The business groups comprise the following :

FMCG	: Cigarettes	-	Cigarettes, Cigars etc.
	: Others	-	Branded Packaged Foods Businesses (Staples & Meals; Snacks; Dairy & Beverages; Biscuits & Cakes; Chocolates, Coffee & Confectionery); Education and Stationery Products; Personal Care Products; Safety Matches and Agarbattis.
Paperboards, Paper & Packaging		-	Paperboards, Paper including Specialty Paper & Packaging including Flexibles.
Agri Business		-	Agri commodities such as wheat, rice, spices, coffee, soya and leaf tobacco.
Others		-	ITC Grand Central Hotel, Mumbai; Fresh Food etc.

(3) Segment results of 'FMCG : Others' are after considering significant business development, brand building and gestation costs of Branded Packaged Foods businesses and Personal Care Products business.

(4) Figures for the previous periods are re-arranged, wherever necessary, to conform to the figures of the current period.

Registered Office :
Virginia House, 37 J.L. Nehru Road,
Kolkata 700 071, India

Dated : 2nd November, 2026
Place : Bengaluru, India

For and on behalf of the Board

Director & Chief Financial Officer
(DIN: 01804345)

Chairman & Managing Director
(DIN: 00280529)

Enduring Value

ITC Limited

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended 30th September, 2026

(₹ in Crores)

Particulars		3 Months ended 30.09.2026	Corresponding 3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2026	6 Months ended 30.09.2026	6 Months ended 30.09.2025	Twelve Months ended 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Gross Revenue from sale of products and services	(i)	30431.01	21047.45	29409.82	59840.83	44054.94	89258.21
Other operating revenue	(ii)	147.39	208.41	113.48	260.87	330.27	655.12
REVENUE FROM OPERATIONS [(i)+(ii)]	**1**	**30578.40**	**21255.86**	**29523.30**	**60101.70**	**44385.21**	**89913.33**
OTHER INCOME	2	507.36	584.40	655.71	1163.07	1266.61	2425.80
TOTAL INCOME (1+2)	**3**	**31085.76**	**21840.26**	**30179.01**	**61264.77**	**45651.82**	**92339.13**
EXPENSES							
a) Cost of materials consumed		7729.01	6577.45	6982.15	14711.16	12815.75	26272.33
b) Purchases of Stock-in-Trade and Biological Assets		1666.59	1565.71	2865.95	4532.54	5459.90	8826.01
c) Changes in inventories of finished goods, Stock-in-Trade, work-in-progress, intermediates and Biological Assets		(180.69)	(1.74)	(957.34)	(1138.03)	96.25	(2550.46)
d) Excise duty		10309.77	1754.23	10408.93	20718.70	3388.79	11044.93
e) Employee benefits expense		1886.52	1654.49	1877.01	3763.53	3330.34	6781.50
f) Finance costs		38.27	20.05	39.78	78.05	36.52	85.17
g) Depreciation and amortization expense		490.60	434.80	427.73	918.33	857.76	1710.53
h) Other expenses		3522.37	3011.03	3165.74	6688.11	5783.02	12221.11
TOTAL EXPENSES	**4**	**25462.44**	**15016.02**	**24809.95**	**50272.39**	**31768.33**	**64391.12**
SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES	5	96.96	66.36	85.91	182.87	135.12	377.08
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4+5)	6	**5720.28**	**6890.60**	**5454.97**	**11175.25**	**14018.61**	**28325.09**
EXCEPTIONAL ITEMS (Refer Note 6)	7	(25.66)	88.08	405.88	380.22	88.08	(291.70)
PROFIT BEFORE TAX (6+7)	8	5694.62	6978.68	5860.85	11555.47	14106.69	28033.39
TAX EXPENSE	9	1465.29	1792.13	1352.06	2817.35	3576.73	7015.24
a) Current Tax		1410.12	1769.40	1358.35	2768.47	3507.99	6412.97
b) Deferred Tax		55.17	22.73	(6.29)	48.88	68.74	602.27
PROFIT FOR THE PERIOD (8-9)	**10**	**4229.33**	**5186.55**	**4508.79**	**8738.12**	**10529.96**	**21018.15**
OTHER COMPREHENSIVE INCOME	11	(133.09)	(135.37)	365.71	232.62	78.68	(643.29)
A (i) Items that will not be reclassified to profit or loss		(170.81)	(104.69)	466.92	296.11	82.32	(835.27)
(ii) Income tax relating to items that will not be reclassified to profit or loss		21.38	14.25	(64.34)	(42.96)	(12.94)	111.65
B (i) Items that will be reclassified to profit or loss		10.96	(80.30)	(19.43)	(8.47)	(17.80)	44.92
(ii) Income tax relating to items that will be reclassified to profit or loss		5.38	35.37	(17.44)	(12.06)	27.10	35.41
TOTAL COMPREHENSIVE INCOME (10+11)	**12**	**4096.24**	**5051.18**	**4874.50**	**8970.74**	**10608.64**	**20374.86**
PROFIT FOR THE PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		4168.40	5126.11	4394.13	8562.53	10370.31	20689.47
NON-CONTROLLING INTERESTS		60.93	60.44	114.66	175.59	159.65	328.68
OTHER COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		(132.67)	(134.06)	365.71	233.04	79.99	(642.20)
NON-CONTROLLING INTERESTS		(0.42)	(1.31)	-	(0.42)	(1.31)	(1.09)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		4035.73	4992.05	4759.84	8795.57	10450.30	20047.27
NON-CONTROLLING INTERESTS		60.51	59.13	114.66	175.17	158.34	327.59
PAID UP EQUITY SHARE CAPITAL (Ordinary Shares of ₹ 1/- each)	**13**	**1253.05**	**1252.71**	**1252.95**	**1253.05**	**1252.71**	**1252.95**
RESERVES EXCLUDING REVALUATION RESERVES	**14**						71254.35
EARNINGS PER SHARE (of ₹ 1/- each) (not annualised):	15						
(a) Basic (₹)		3.32	4.09	3.51	6.83	8.28	16.52
(b) Diluted (₹)		3.32	4.09	3.51	6.83	8.27	16.51

Notes :

1. The unaudited Consolidated Financial Results, Segment Results, Balance Sheet and Statement of Cash Flows were reviewed by the Audit Committee, and approved by the Board of Directors of the Company at its meeting held on 2nd November, 2026.

2. The continuing significant brand building costs covering a range of personal care and branded packaged food products are reflected under 'Other expenses' stated above and in Segment Results under 'FMCG-Others'.

3. 10,48,850 Ordinary Shares of ₹ 1/- each were issued and allotted under the Company's Employee Stock Option Schemes during the quarter ended 30th September, 2026. Consequently, the issued and paid-up Share Capital of the Company stands increased to ₹ 1253,05,17,081/- as on 30th September, 2026.

4. The Group on 1st August, 2026 completed acquisition of the pulp and paper business of Aditya Birla Real Estate Limited, operated under the name of 'Century Pulp and Paper', along with the assets, liabilities, contracts, employees etc., as a going concern on a slump sale basis, in accordance with the Business Transfer Agreement dated 31st March, 2025.

   The fair value of assets and liabilities of 'Century Pulp and Paper' have been provisionally determined and recorded in accordance with Ind AS 103 - 'Business Combinations'. Accordingly, the financial results of the Group and 'Paperboards, Paper & Packaging' segment include those of 'Century Pulp and Paper' from 1st August, 2026 and consequently are not comparable with previous periods.

5. Sproutlife Foods Private Limited ('Sproutlife') became a subsidiary of the Company with effect from 1st April, 2026, consequent to the Company acquiring the right to nominate majority of Directors on its Board.

   In accordance with Ind AS 103 - Business Combinations, the Group has re-measured its existing interest in Sproutlife at fair value.

   The fair values of assets and liabilities of Sproutlife have been provisionally determined and recorded in accordance with Ind AS 103 - Business Combinations and have been reflected in 'FMCG – Others' segment. The financial results of the Group and 'FMCG-Others' segment include those of Sproutlife with effect from 1st April, 2026. Accordingly, results of the quarter and six months ended 30th September, 2026 are not comparable with previous periods.

   The Company on 28th September, 2026 acquired additional 13,445 Equity Shares of ₹10/- each of Sproutlife, consequent to which Sproutlife became a wholly owned subsidiary of the Company with effect from the said date.

   Further, the Board of Directors of the Company at the meeting held today i.e. 2nd November, 2026 has approved, subject to necessary approvals, the Scheme of Amalgamation of Sproutlife with the Company under Sections 230 and 232 of the Companies Act, 2013.

6. Exceptional Items for the six months ended 30th September, 2026 of ₹ 380.22 Crores represents :

   a) expenses of ₹ 25.66 crores during the quarter ended 30th September, 2026 incurred in relation to the acquisition of the pulp and paper business of Aditya Birla Real Estate Limited, operated under the name of 'Century Pulp and Paper' (Refer Note 4 above).

   b) gain of ₹ 405.88 crores during the quarter ended 30th June, 2026 on remeasurement of existing interest in Sproutlife at fair value in accordance with Ind AS 103 - Business Combinations (Refer Note 5 above).

   Exceptional Items for the quarter and six months ended 30th September, 2025 of ₹ 88.08 crores represent final settlement of the insurance claim towards leaf tobacco stocks, which were destroyed due to fire at a third party owned warehouse in an earlier year.

7. Consequent to expiry of the GST Compensation Cess, the Government of India increased GST and Central Excise duty on cigarettes with effect from 1st February, 2026. In accordance with Ind AS 115 - Revenue from Contracts with Customers and Schedule III to the Companies Act, 2013, GST and GST Compensation Cess are excluded from Gross Revenue from sale of products, whereas Excise duty is not excluded. Consequently, Gross Revenue from sale of products and services and Excise duty for the quarters ended 30th September, 2026, 30th June, 2026 and six months ended 30th September, 2026 reflect the impact of sharp increase in Excise duty and are not strictly comparable with those of the previous periods.

8. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review

The Company is required to file its financial results with the relevant stock exchanges as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the financial results have been subjected to Limited Review by the Statutory Auditors of the Company, who have issued an unmodified report on the same.

ITC LIMITED
Segment-wise Revenue, Results, Assets and Liabilities
for the Quarter and Six Months ended 30th September, 2026

(₹ in Crores)

Particulars	CONSOLIDATED					
	3 Months ended 30.09.2026	Corresponding 3 Months ended 30.09.2025	Preceding 3 Months ended 30.06.2026	6 Months ended 30.09.2026	6 Months ended 30.09.2025	Twelve Months ended 31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) FMCG - Cigarettes	16237.11	9414.34	16596.67	32833.78	18968.20	40601.00
- Others	7218.36	6059.12	6687.90	13906.26	11859.56	24321.55
Total FMCG	**23455.47**	**15473.46**	**23284.57**	**46740.04**	**30827.76**	**64922.55**
b) Agri Business	4550.60	4037.80	8137.81	12688.41	13761.64	20787.33
c) Paperboards, Paper & Packaging	3017.45	2220.32	2310.27	5327.72	4336.94	8768.58
d) Others	1449.87	1244.62	1379.50	2829.37	2427.21	5036.23
Total	**32473.39**	**22976.20**	**35112.15**	**67585.54**	**51353.55**	**99514.69**
Less : Inter-segment revenue	2042.38	1928.75	5702.33	7744.71	7298.61	10256.48
Gross Revenue from sale of products and services	**30431.01**	**21047.45**	**29409.82**	**59840.83**	**44054.94**	**89258.21**
2. Segment Results						
a) FMCG - Cigarettes	4044.49	5462.10	3769.11	7813.60	10961.03	22245.62
- Others	576.69	438.72	484.97	1061.66	837.75	1811.82
Total FMCG	**4621.18**	**5900.82**	**4254.08**	**8875.26**	**11798.78**	**24057.44**
b) Agri Business	518.41	453.61	359.54	877.95	888.28	1584.24
c) Paperboards, Paper & Packaging	273.32	181.39	216.81	490.13	332.79	754.06
d) Others	176.10	182.65	165.26	341.36	337.53	670.40
Total	**5589.01**	**6718.47**	**4995.69**	**10584.70**	**13357.38**	**27066.14**
Less : i) Finance Costs	38.27	20.05	39.78	78.05	36.52	85.17
ii) Other un-allocable (income) net of un-allocable expenditure (Refer Note)	(72.58)	(125.82)	(413.15)	(485.73)	(562.63)	(967.04)
iii) Exceptional Items*	25.66	(88.08)	(405.88)	(380.22)	(88.08)	291.70
Add : i) Share of Profit / (Loss) of associates and joint ventures	96.96	66.36	85.91	182.87	135.12	377.08
Profit Before Tax	**5694.62**	**6978.68**	**5860.85**	**11555.47**	**14106.69**	**28033.39**
3. Segment Assets						
a) FMCG - Cigarettes	14376.24	11504.72	13794.77	14376.24	11504.72	13995.56
- Others	17997.21	15778.11	18832.39	17997.21	15778.11	13359.44
Total FMCG	**32373.45**	**27282.83**	**32627.16**	**32373.45**	**27282.83**	**27355.00**
b) Agri Business	8255.89	9589.59	8856.85	8255.89	9589.59	7792.23
c) Paperboards, Paper & Packaging	14265.65	10024.14	10144.81	14265.65	10024.14	10021.21
d) Others	3278.25	3176.65	3238.78	3278.25	3176.65	2997.45
Total	**58173.24**	**50073.21**	**54867.60**	**58173.24**	**50073.21**	**48165.89**
Unallocated Corporate Assets	38182.28	40715.18	47495.66	38182.28	40715.18	45626.49
Total Assets	**96355.52**	**90788.39**	**102363.26**	**96355.52**	**90788.39**	**93792.38**
4. Segment Liabilities						
a) FMCG - Cigarettes	9833.01	6594.16	10041.74	9833.01	6594.16	5749.63
- Others	3555.68	2921.35	4100.00	3555.68	2921.35	3089.15
Total FMCG	**13388.69**	**9515.51**	**14141.74**	**13388.69**	**9515.51**	**8838.78**
b) Agri Business	1411.51	1589.24	1587.97	1411.51	1589.24	1784.43
c) Paperboards, Paper & Packaging	2302.19	1323.41	1527.80	2302.19	1323.41	1395.22
d) Others	1282.70	1038.14	1251.98	1282.70	1038.14	1231.17
Total	**18385.09**	**13466.30**	**18509.49**	**18385.09**	**13466.30**	**13249.60**
Unallocated Corporate Liabilities	6030.44	5727.61	6057.39	6030.44	5727.61	7669.76
Total Liabilities	**24415.53**	**19193.91**	**24566.88**	**24415.53**	**19193.91**	**20919.36**

* Refer Note 6 to the Consolidated Financial Results.

Note: As stock options and stock appreciation rights are granted to align the interests of employees with those of shareholders and also to attract and retain talent for the Group as a whole, the charge thereof do not form part of the segment performance reviewed by the Corporate Management Committee.

ITC Limited

(₹ in Crores)

Balance Sheet		CONSOLIDATED	
Particulars		As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	20010.38	17471.20
	(b) Capital work-in-progress	1924.26	1499.41
	(c) Investment Property	300.24	303.36
	(d) Goodwill	1514.65	993.29
	(e) Other Intangible assets	4267.22	3173.66
	(f) Intangible assets under development	121.24	102.47
	(g) Right-of-use assets	552.53	501.02
	(h) Investment accounted for using the equity method	5150.29	5288.24
	(i) Financial Assets		
	(i) Investments	7475.13	12089.55
	(ii) Loans	3.66	4.87
	(iii) Others	113.37	343.22
	(j) Deferred tax assets (Net)	148.37	155.18
	(k) Income Tax Assets (Net)	58.02	70.05
	(l) Other non-current assets	1291.44	1088.45
	Non-current assets	**42930.80**	**43083.97**
2	Current assets		
	(a) Inventories	22975.37	18622.96
	(b) Biological assets other than bearer plants	283.52	249.69
	(c) Financial Assets		
	(i) Investments	17509.81	20750.64
	(ii) Trade receivables	4753.79	3922.86
	(iii) Cash and cash equivalents	834.62	643.46
	(iv) Bank balances other than (iii) above	3178.37	2365.33
	(v) Loans	7.38	8.52
	(vi) Others	2009.19	2361.34
	(d) Other current assets	1872.67	1783.61
	Current assets	**53424.72**	**50708.41**
	Total Assets	**96355.52**	**93792.38**
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1253.05	1252.95
	(b) Other Equity	70148.67	71254.35
	Attributable to the owners of the parent	**71401.72**	**72507.30**
	Non-controlling interests	538.27	365.72
	Total Equity	**71939.99**	**72873.02**
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	60.00	60.00
	(ii) Lease liabilities	170.27	140.86
	(iii) Other financial liabilities	416.23	510.40
	(b) Provisions	472.25	389.43
	(c) Deferred tax liabilities (Net)	3185.52	3089.62
	(d) Other non-current liabilities	43.32	41.78
	Non-current liabilities	**4347.59**	**4232.09**
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	182.93	2126.22
	(ii) Lease liabilities	78.18	71.98
	(iii) Trade payables		
	(A) Total outstanding dues of micro and small enterprises	365.88	350.13
	(B) Total outstanding dues of creditors other than micro and small enterprises	5916.75	5289.42
	(iv) Other financial liabilities	2176.49	2099.15
	(b) Other current liabilities	9026.09	5037.64
	(c) Provisions	408.06	423.91
	(d) Current Tax Liabilities (Net)	1913.56	1288.82
	Current liabilities	**20067.94**	**16687.27**
	Total Equity and Liabilities	**96355.52**	**93792.38**

ITC Limited

Consolidated Statement of Cash Flows for the half year ended 30th September, 2026

	For the half year ended 30th September, 2026 (₹ in Crores)		For the half year ended 30th September, 2025 (₹ in Crores)	
A. Cash Flow from Operating Activities				
PROFIT BEFORE TAX		**11555.47**		**14106.69**
ADJUSTMENTS FOR :				
Depreciation and amortization expense	918.33		857.76	
Share based payments to employees	61.59		63.93	
Finance costs	78.05		36.52	
Interest Income	(553.79)		(635.09)	
Dividend Income	(15.14)		(15.14)	
Net loss on sale of property, plant and equipment, lease termination	4.23		3.33	
Inventory write-offs / write-downs (net of reversals)	94.08		187.34	
Doubtful and bad debts	5.91		3.11	
Doubtful and bad advances, loans and deposits	0.43		0.71	
Impairment of investment in joint venture	0.03		0.04	
Gain recognised on divestment of shares held in associate	-		(0.01)	
Share of (profit) / loss of associates and joint ventures	(182.87)		(135.12)	
Net gain arising on financial instruments measured at amortised cost / fair value through profit or loss / fair value through other comprehensive income	(534.10)		(528.46)	
Gain on fair valuation of existing stake in an associate consequent to business combination	(405.88)		-	
Foreign currency translations and transactions - Net	(1.36)	(530.49)	(23.91)	(184.99)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		11024.98		13921.70
ADJUSTMENTS FOR :				
Trade receivables, advances and other assets	(688.96)		(1968.87)	
Inventories and biological assets other than bearer plants	(3856.93)		(3244.35)	
Trade payables, other liabilities and provisions	4016.72	(529.17)	289.06	(4924.16)
CASH GENERATED FROM OPERATIONS		10495.81		8997.54
Income tax paid (net of refunds)		(2132.84)		(2834.94)
NET CASH FROM OPERATING ACTIVITIES		**8362.97**		**6162.60**
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment, intangibles, ROU asset etc.	(1085.98)		(1062.09)	
Sale of property, plant and equipment	24.48		11.25	
Purchase of current investments	(46894.52)		(25448.46)	
Sale/redemption of current investments	51353.36		27936.73	
Investment in associates	(29.98)		(181.84)	
Divestment of shares held in associate	-		0.01	
Purchase of non-current investments	(229.34)		(1753.89)	
Sale/redemption of non-current investments	4500.14		2514.27	
Payment towards business combination, including cash and cash equivalents assumed / acquired	(3994.28)		(279.13)	
Dividend received from associates and joint venture	112.93		29.19	
Dividend received from others	15.14		15.14	
Interest received	614.20		430.77	
Investment in bank deposits (original maturity more than 3 months)	(2751.95)		(888.63)	
Redemption / maturity of bank deposits (original maturity more than 3 months)	1917.12		1967.76	
Investment in deposit with financial institution	(438.68)		(500.00)	
Maturity of deposit with financial institution	775.13		450.00	
Loans given to employees	(2.66)		(1.53)	
Loans realised from employees	6.72		6.15	
NET CASH FROM INVESTING ACTIVITIES		**3891.83**		**3245.70**
C. Cash Flow from Financing Activities				
Proceeds from issue of share capital	19.95		348.14	
Proceeds from current borrowings	68.97		59.74	
Repayment of current borrowings	(2033.40)		(40.64)	
Repayment of non-current borrowings	-		(7.02)	
Principal payment of lease liabilities	(40.02)		(32.44)	
Interest paid	(65.54)		(36.90)	
Net decrease in statutory restricted accounts balances	(0.73)		(9.73)	
Dividend paid	(10026.20)		(9827.08)	
Dividend distribution tax (paid) / refund received	39.68		(0.52)	
NET CASH USED IN FINANCING ACTIVITIES		**(12037.29)**		**(9546.45)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		**217.51**		**(138.15)**
OPENING CASH AND CASH EQUIVALENTS		**618.83**		**622.38**
CLOSING CASH AND CASH EQUIVALENTS		**836.34**		**484.23**

Notes :

1. The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows".

2. **CASH AND CASH EQUIVALENTS :**	**As at 30th September, 2026**	**As at 30th September, 2025**
Cash and cash equivalents as per Balance Sheet	834.62	484.20
Less: Unrealised gain / (loss) on foreign currency cash and cash equivalents	(1.72)	(0.03)
Cash and cash equivalents as per Statement of Cash Flows	836.34	484.23

Notes:

(1) The Group's corporate strategy aims at creating multiple drivers of growth anchored on its core competencies. The Group is currently focused on three business groups: FMCG, Paperboards, Paper & Packaging and Agri Business. The Group's organisational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them.

The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Corporate Management Committee, which is the Chief Operating Decision Maker.

(2) The business groups comprise the following :

FMCG : Cigarettes	-	Cigarettes, Cigars etc.
: Others	-	Branded Packaged Foods Businesses (Staples & Meals; Snacks; Dairy & Beverages; Biscuits & Cakes; Chocolates, Coffee & Confectionery); Education and Stationery Products; Personal Care Products; Safety Matches and Agarbattis.
Paperboards, Paper & Packaging	-	Paperboards, Paper including Specialty Paper & Packaging including Flexibles.
Agri Business	-	Agri commodities such as wheat, rice, spices, coffee, soya, leaf tobacco and potato.
Others	-	Information Technology services; ITC Grand Central Hotel, Mumbai; Fresh Food etc.

(3) Segment results of 'FMCG : Others' are after considering significant business development, brand building and gestation costs of Branded Packaged Foods businesses and Personal Care Products business.

(4) Figures for the previous periods are re-arranged, wherever necessary, to conform to the figures of the current period.

Registered Office :
Virginia House, 37 J.L. Nehru Road,
Kolkata 700 071, India

For and on behalf of the Board

Dated : 2nd November, 2026
Place : Bengaluru, India

Director & Chief Financial Officer
(DIN : 01804345)

Chairman & Managing Director
(DIN : 00280529)

Enduring Value

ITC Limited

Extract of Unaudited Standalone and Consolidated Financial Results for the Quarter and Six Months ended 30th September, 2026

(₹ in Crores)

Sl. No.	Particulars	Standalone			Consolidated		
		3 Months ended 30.09.2026	6 Months ended 30.09.2026	Corresponding 3 Months ended 30.09.2025	3 Months ended 30.09.2026	6 Months ended 30.09.2026	Corresponding 3 Months ended 30.09.2025
1	Total Income from operations	29125.19	56713.75	20340.97	31085.76	61264.77	21840.26
2	Net Profit / (Loss) for the period (before tax and Exceptional items)	5507.41	10266.82	6759.27	5720.28	11175.25	6890.60
3	Net Profit / (Loss) for the period before tax (after Exceptional items)	5481.75	10241.16	6847.35	5694.62	11555.47	6978.68
4	Net Profit / (Loss) for the period after tax (after Exceptional items)	4137.12	7715.94	5175.70	4229.33	8738.12	5186.55
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3958.85	7980.78	4987.38	4096.24	8970.74	5051.18
6	Equity Share Capital	1253.05	1253.05	1252.71	1253.05	1253.05	1252.71
7	Earnings Per Share (of ₹ 1/- each) (not annualised):						
	1. Basic (₹):	3.30	6.16	4.13	3.32	6.83	4.09
	2. Diluted (₹):	3.30	6.16	4.13	3.32	6.83	4.09

Note:

a) The above is an extract of the detailed format of the Statements of Unaudited Standalone and Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The unaudited Financial Results and Segment Results were reviewed by the Audit Committee, and approved by the Board of Directors of the Company at its meeting held on 2nd November, 2026. The complete Statements of Unaudited Standalone and Consolidated Financial Results are available on the Company's website at https://itcportal.com/investors/quarterly-results.html and on the websites of the National Stock Exchange of India Limited (www.nseindia.com) and BSE Limited (www.bseindia.com). The same can also be accessed by scanning the QR Code provided below.

b) Exceptional items in the Standalone and Consolidated Financial Results for the quarter and six months ended 30th September, 2026 represent expenses of ₹ 25.66 Crores incurred in relation to acquisition of the pulp and paper business of Aditya Birla Real Estate Limited, operated under the name of 'Century Pulp and Paper', and for the quarter and six months ended 30th September, 2025 represent final settlement of the insurance claim of ₹ 88.08 Crores towards leaf tobacco stocks, which were destroyed due to fire at a third party owned warehouse in an earlier year.

Further, exceptional items in the Consolidated Financial Results for the six months ended 30th September, 2026 also include gain of ₹ 405.88 Crores on remeasurement of the Group's existing interest in Sproutlife Foods Private Limited ('Sproutlife') in accordance with Ind AS 103 - Business Combinations, upon Sproutlife becoming a subsidiary of the Company.

c) The Limited Review for the Standalone and Consolidated Financial Results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the statutory auditors of the Company, who have issued an unmodified report on the same which has been forwarded to the Stock Exchanges.

Registered Office :
Virginia House, 37 J.L. Nehru Road,
Kolkata 700 071, India

Dated : 2nd November, 2026
Place : Bengaluru, India

For and on behalf of the Board

Director & Chief Financial Officer
(DIN : 01804345)

Chairman & Managing Director
(DIN : 00280529)

S R B C & CO LLP
Chartered Accountants

22, Camac Street
3rd Floor, Block 'B'
Kolkata – 700 016, India

Tel: +91 33 6134 4000

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

Review Report to
The Board of Directors
ITC Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of ITC 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 requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement 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. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

per Arvind Sethi
Partner
Membership No.: 89802

UDIN: 26089802UGHQNK4111

Place: New York, United States
Date: November 02, 2026

S R B C & CO LLP Kolkata

S R B C & CO LLP
Chartered Accountants

22, Camac Street
3rd Floor, Block 'B'
Kolkata – 700 016, India

Tel: +91 33 6134 4000

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

Review Report to
The Board of Directors
ITC Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of ITC Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures 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 requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement 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. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 entities as mentioned in Annexure 1.

5. Based on our review conducted and procedures performed 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 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.

S R B C & CO LLP Kolkata

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of twenty subsidiaries, whose unaudited interim financial results include total assets of Rs. 4,668.28 crores as at September 30, 2026, total revenues of Rs. 1,335.42 crores and Rs. 2,599.52 crores, total net profit after tax of Rs. 152.59 crores and Rs. 299.21 crores, total comprehensive income of Rs. 158.02 crores and Rs. 310.91 crores, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash outflows of Rs. 59.44 crores for the period from April 01, 2026 to September 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

per Arvind Sethi
Partner
Membership No.: 89802

UDIN: 26089802NRZGQ9066

Place: New York, United States
Date: November 02, 2026

Annexure – 1
List of subsidiaries/associates/joint ventures

Subsidiaries

S. No.	Name
1	Russell Credit Limited
2	Greenacre Holdings Limited
3	Technico Agri Sciences Limited
4	Pavan Poplar Limited (under liquidation)
5	ITC Infotech India Limited
6	ITC Infotech Do Brasil LTDA. *
7	ITC Infotech Limited, UK*
8	ITC Infotech (USA), Inc.*
9	Indivate Inc.*
10	ITC Infotech GmbH *
11	ITC Infotech France SAS *
12	ITC Infotech Malaysia SDN. BHD. *
13	ITC Infotech de México, S.A. de C.V.*
14	ITC Infotech Arabia Limited*
15	ITC Infotech Italia s.r.l. *
16	ITC Infotech Australia Pty. Ltd. (name changed from Blazeclan Technologies Pty. Ltd., Australia w.e.f. 03.07.2026) *
17	Blazeclan Technologies Limited, New Zealand*
18	Blazeclan Technologies Pte Limited, Singapore*
19	Blazeclan Technologies SDN. BHD., Malaysia*
20	Blazeclan Technologies Corporation, Philippines*
21	Blazeclan Europe SRL., Belgium*
22	Blazeclan Technologies LLC, USA*
23	ITC Infotech Canada Inc. (name changed from Blazeclan Technologies Inc., Canada w.e.f. 10.08.2026) *
24	Fyve Elements LLC, USA
25	Sresta Global FZE, UAE
26	Technico Pty Limited
27	Technico Technologies Inc.*
28	Technico Asia Holdings Pty Limited*
29	Technico Horticultural (Kunming) Co. Limited*
30	ITC Integrated Business Services Limited
31	MRR Trading & Investment Company Limited*
32	Gold Flake Corporation Limited
33	Surya Nepal Private Limited
34	Surya Nepal Ventures Pvt. Ltd.*
35	North East Nutrients Private Limited
36	ITC IndiVision Limited
37	ITC Fibre Innovations Limited
38	Sproutlife Foods Private Limited

*Represents step-down subsidiaries

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Associates

S. No.	Name
1	ATC Limited#
2	Divya Management Limited#
3	Antrang Finance Limited#
4	Russell Investments Limited#
5	Mother Sparsh Baby Care Private Limited
6	ITC Hotels Limited
7	Ample Foods Private Limited

Represents associate of subsidiaries

Joint Ventures

S. No.	Name
1	Logix Developers Private Limited
2	ITC Filtrona Limited^

^ Joint venture of a subsidiary

S R B C & CO LLP Kolkata

D. Disclosure of Related Party Transactions

ITC Limited

Annexure : Disclosure of related party transactions for the period 1st April, 2026 to 30th September, 2026

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2026-27	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	ITC Limited		ITC Infotech India Limited		Subsidiary	Sale of Goods / Services	N.A.		4.30	0.68	0.89								
2			Greenacre Holdings Limited		Subsidiary	Sale of Goods / Services	N.A.		3.28	1.71	1.14								
3			ITC IndiVision Limited		Subsidiary	Sale of Goods / Services	N.A.		2.79	0.02	2.44								
4			North East Nutrients Private Limited		Subsidiary	Sale of Goods / Services	21.55		4.75										
5			Russell Credit Limited		Subsidiary	Sale of Goods / Services	N.A.		0.13										
6			Technico Agri Sciences Limited		Subsidiary	Sale of Goods / Services	N.A.		1.86	0.09	0.25								
7			ITC Fibre Innovations Limited		Subsidiary	Sale of Goods / Services	N.A.		0.70	1.31	2.01								
8			Sproutlife Foods Private Limited		Subsidiary	Sale of Goods / Services	28.88		5.95										
9			Sresta Global FZE		Subsidiary	Sale of Goods / Services	N.A.		0.02	2.92	0.48								
10			Surya Nepal Private Limited		Subsidiary	Sale of Goods / Services	469.36		249.38	50.37	55.36								
11			Fyve Elements LLC		Subsidiary	Sale of Goods / Services	N.A.		21.95	32.76	22.28								
12			Indivate Inc.		Step-down Subsidiary	Sale of Goods / Services	N.A.		0.15										
13			MRR Trading & Investment Company Limited		Step-down Subsidiary	Sale of Goods / Services	N.A.			...									
14			Surya Nepal Ventures Private Limited		Step-down Subsidiary	Sale of Goods / Services	0.79		0.27	0.10	0.16								
15			Ample Foods Private Limited		Associate	Sale of Goods / Services	9.96		0.40										
16			ITC Hotels Limited		Associate	Sale of Goods / Services	108.35		36.32	9.20	11.24								
17			Landbase India Limited		Subsidiary of Associate	Sale of Goods / Services	0.30		0.06	0.01	0.01								
18			Srinivasa Resorts Limited		Subsidiary of Associate	Sale of Goods / Services	1.72		0.33	...	0.02								
19			British American Tobacco (GLP) Limited		The Company is an associate of BAT Group of Companies.	Sale of Goods / Services	2320.00		686.08										
20			British American Tobacco Kenya plc		The Company is an associate of BAT Group of Companies.	Sale of Goods / Services	20.00		10.00	3.09	5.27								

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2026-27	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
21			British American Tobacco ME DMCC		The Company is an associate of BAT Group of Companies.	Sale of Goods / Services	20.00		10.30		4.26								
22			British American Tobacco South Africa (Pty) Ltd		The Company is an associate of BAT Group of Companies.	Sale of Goods / Services	6.00		**0.12**	**0.11**	**0.12**								
23			JSC JV "UZBAT A.O."		The Company is an associate of BAT Group of Companies.	Sale of Goods / Services	0.24		**0.04**	**0.08**									
24			ITC Filtrona Limited		Joint Venture of Subsidiary	Sale of Goods / Services	124.94		55.34	**11.75**	**15.70**								
25			**ITC Infotech India Limited**		Subsidiary	Purchase of Goods / Services	N.A.		**116.47**		**1.22**								
26			**Greenacre Holdings Limited**		Subsidiary	Purchase of Goods / Services	N.A.		**2.08**										
27			ITC Indivision Limited		Subsidiary	Purchase of Goods / Services	N.A.			**0.01**									
28			ITC Integrated Business Services Limited		Subsidiary	Purchase of Goods / Services	N.A.		**11.90**	**0.30**	**2.03**								
29			North East Nutrients Private Limited		Subsidiary	Purchase of Goods / Services	207.83		**99.90**	**6.75**	**10.10**								
30	ITC Limited		Technico Agri Sciences Limited		Subsidiary	Purchase of Goods / Services	N.A.		**45.87**	**0.34**	**5.16**								
31			Sproutlife Foods Private Limited		Subsidiary	Purchase of Goods / Services	30.27		**19.41**	**9.67**	**3.07**								
32			**Indivate Inc.**		**Step-down Subsidiary**	Purchase of Goods / Services	**N.A.**		**0.04**										
33			MRR Trading & Investment Company Limited		Step-down Subsidiary	Purchase of Goods / Services	N.A.		**0.05**										
34			**Ample Foods Private Limited**		Associate	Purchase of Goods / Services	30.15		**0.32**	**0.03**	**0.32**								
35			**ITC Hotels Limited**		Associate	Purchase of Goods / Services	70.96		**24.80**	**2.43**	**1.85**								
36			**ATC Limited**		Associate of Subsidiary	Purchase of Goods / Services	53.54		**23.11**										
37			Landbase India Limited		Subsidiary of Associate	Purchase of Goods / Services	0.13		**...**										
38			Srinivasa Resorts Limited		Subsidiary of Associate	Purchase of Goods / Services	1.73		**0.27**		**0.03**								
39			WelcomHotels Lanka (Private) Limited		Subsidiary of Associate	Purchase of Goods / Services	2.56		0.17										

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2026-27	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
40	ITC Limited		ITC Filtrona Limited		Joint Venture of Subsidiary	Purchase of Goods / Services	791.72		342.90	7.22	14.09								
41			Y. Singhi		Relative of Key Management Personnel	Purchase of Goods / Services	0.05		0.03		0.02								
42			Indian School of Business		Entity in which Company's KMP is a director	Purchase of Goods / Services	1.30		0.04										
43			Bharucha & Partners		Entity in which KMP of the Company or their relatives are interested	Purchase of Goods / Services	3.63		0.09										
44			Dua Associates (upto 31.05.2026)		Entity in which KMP of the Subsidiary or their relatives are interested	Purchase of Goods / Services	3.84		0.16										
45			McCann Erickson India Private Limited (upto 31.05.2026)		Entity in which KMP of the Subsidiary or their relatives are interested	Purchase of Goods / Services	8.85		0.06										
46			ITC Infotech India Limited		Subsidiary	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.		0.27										
47			British American Tobacco South Africa (Pty) Ltd		The Company is an associate of BAT Group of Companies.	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.			0.09									
48			Benson & Hedges (Overseas) Limited		The Company is an associate of BAT Group of Companies.	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.			136.86	143.19								
49			British American Tobacco (Brands), Inc.		The Company is an associate of BAT Group of Companies.	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.			12.86	13.24								
50			Dunhill Tobacco of London Limited		The Company is an associate of BAT Group of Companies.	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.			35.11	36.74								
51			Rothmans of Pall Mall Limited		The Company is an associate of BAT Group of Companies.	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.			24.63	25.77								
52			Souza Cruz LTDA		The Company is an associate of BAT Group of Companies.	Acquisition cost of Property, Plant and Equipment/ Intangible Assets	N.A.			0.35	0.58								
53			ITC Infotech India Limited		Subsidiary	Rent Received	N.A.		25.42	0.71	0.75								
54			Gold Flake Corporation Limited		Subsidiary	Rent Received	N.A.		0.01										
55			Greenacre Holdings Limited		Subsidiary	Rent Received	N.A.		0.01										
56			ITC Indivision Limited		Subsidiary	Rent Received	N.A.		0.36	0.01	...								
57			ITC Integrated Business Services Limited		Subsidiary	Rent Received	N.A.		0.10										
58			North East Nutrients Private Limited		Subsidiary	Rent Received	0.30		0.01	...	...								
59			Russell Credit Limited		Subsidiary	Rent Received	N.A.		0.12										

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2026-27	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
60	ITC Limited		Technico Agri Sciences Limited		Subsidiary	Rent Received	N.A.		0.01		...								
61			ITC Fibre Innovations Limited		Subsidiary	Rent Received	N.A.		0.04	0.21	...								
62			Surya Nepal Private Limited		Subsidiary	Rent Received	2.24		0.28	1.69	1.97								
63			ITC Hotels Limited		Associate	Rent Received	4.30		1.31	0.07	0.03								
64			ATC Limited		Associate of Subsidiary	Rent Received	0.02		0.01	0.01									
65			Russell Credit Limited		Subsidiary	Rent Paid	N.A.		0.26		0.04								
66			Technico Agri Sciences Limited		Subsidiary	Rent Paid	N.A.		0.80										
67			ITC Hotels Limited		Associate	Rent Paid	0.68		0.23		0.01								
68			A. Rajput		Key Management Personnel	Rent Paid	0.67		0.34										
69			S. Dutta		Key Management Personnel	Rent Paid	0.10		0.08										
70			S. Sivakumar		Key Management Personnel	Rent Paid	0.07		0.04										
71			J. Singh		KMP of Subsidiary	Rent Paid	0.16		0.07										
72			N. Singhi		Relative of Key Management Personnel	Rent Paid	0.08		0.04										
73			ITC indiVision Limited		Subsidiary	Interest Income	N.A.		9.93										
74			ITC Infotech India Limited		Subsidiary	Dividend Income	N.A.		99.94										
75			North East Nutrients Private Limited		Subsidiary	Dividend Income	N.A.		8.32										
76			Russell Credit Limited		Subsidiary	Dividend Income	N.A.		25.47										
77			Surya Nepal Private Limited		Subsidiary	Dividend Income	N.A.		104.43										
78			ITC Hotels Limited		Associate	Dividend Income	N.A.		83.00										
79			ITC Infotech India Limited		Subsidiary	Expenses Recovered	N.A.		1.44	0.96	0.16								

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2026-27	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
80	ITC Limited		Gold Flake Corporation Limited		Subsidiary	Expenses Recovered	N.A.			0.02									
81			Greenacre Holdings Limited		Subsidiary	Expenses Recovered	N.A.			0.02									
82			ITC InfiVision Limited		Subsidiary	Expenses Recovered	N.A.		1.71	0.83	1.10								
83			ITC Integrated Business Services Limited		Subsidiary	Expenses Recovered	N.A.			0.02									
84			North East Nutrients Private Limited		Subsidiary	Expenses Recovered	N.A.		0.07										
85			Russell Credit Limited		Subsidiary	Expenses Recovered	N.A.		0.01	0.05	...								
86			Technico Agri Sciences Limited		Subsidiary	Expenses Recovered	N.A.		0.59	0.70	0.38								
87			ITC Fibre Innovations Limited		Subsidiary	Expenses Recovered	N.A.		0.13		0.13								
88			Surya Nepal Private Limited		Subsidiary	Expenses Recovered	N.A.		0.72	0.16	0.21								
89			ITC Hotels Limited		Associate	Expenses Recovered	N.A.		1.47	0.25	0.24								
90			British American Tobacco (GLP) Limited		The Company is an associate of BAT Group of Companies.	Expenses Recovered	N.A.		1.26	6.02	2.73								
91			British American Tobacco Kenya plc		The Company is an associate of BAT Group of Companies.	Expenses Recovered	N.A.		0.67		0.38								
92			British American Tobacco ME DMCC		The Company is an associate of BAT Group of Companies.	Expenses Recovered	N.A.		1.52		1.00								
93			British American Tobacco South Africa (Pty) Ltd		The Company is an associate of BAT Group of Companies.	Expenses Recovered	N.A.		0.02										
94			ITC Infotech India Limited		Subsidiary	Expenses Reimbursed	N.A.		5.95										
95			Greenacre Holdings Limited		Subsidiary	Expenses Reimbursed	N.A.		0.01										
96			Technico Agri Sciences Limited		Subsidiary	Expenses Reimbursed	N.A.		0.12										
97			Surya Nepal Private Limited		Subsidiary	Expenses Reimbursed	N.A.		...		...								
98			Indivate Inc.		Step-down Subsidiary	Expenses Reimbursed	N.A.		0.26	0.04	0.02								
99			ITC Hotels Limited		Associate	Expenses Reimbursed	N.A.		0.01										
100			R. K. Singhi		Key Management Personnel	Expenses Reimbursed	N.A.		0.01										
101			Surya Nepal Private Limited		Subsidiary	Advance Received	@		143.50	224.93	196.63								

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
102	ITC Limited		British American Tobacco (GLP) Limited		The Company is an associate of BAT Group of Companies.	Advance received	@		404.62	457.42	181.37								
103			British American Tobacco Kenya plc		The Company is an associate of BAT Group of Companies.	Advance received	@		...	0.07	0.07								
104			British American Tobacco ME DMCC		The Company is an associate of BAT Group of Companies.	Advance received	@		0.05		0.05								
105			British American Tobacco South Africa (Pty) Ltd		The Company is an associate of BAT Group of Companies.	Advance received	@			0.68	0.58								
106			Surya Nepal Private Limited		Subsidiary	Adjustment / Payment towards Refund of Advances	@		171.80										
107			British American Tobacco (GLP) Limited		The Company is an associate of BAT Group of Companies.	Adjustment / Payment towards Refund of Advances	@		680.68										
108			British American Tobacco South Africa (Pty) Ltd		The Company is an associate of BAT Group of Companies.	Adjustment / Payment towards Refund of Advances	@		0.10										
109			Russell Credit Limited		Subsidiary	Deposits Given	N.A.			0.12	0.12								
110			N. Singhi		Relative of Key Management Personnel	Deposits Given	N.A.			0.03	0.03								
111			S. Dutta		Key Management Personnel	Deposits Refunded	N.A.		0.01	0.01									
112			ITC Infotech India Limited		Subsidiary	Recovery for Share Based Payments	N.A.		0.67	0.33	0.67								
113			ITC indiVision Limited		Subsidiary	Recovery for Share Based Payments	N.A.		0.06	0.03	0.06								
114			ITC Integrated Business Services Limited		Subsidiary	Recovery for Share Based Payments	N.A.			0.02									
115			Russell Credit Limited		Subsidiary	Recovery for Share Based Payments	N.A.		0.24	0.12	0.12								
116			Technico Agri Sciences Limited		Subsidiary	Recovery for Share Based Payments	N.A.		0.19	0.09	0.10								
117			ITC Fibre Innovations Limited		Subsidiary	Recovery for Share Based Payments	N.A.		0.10	0.01	0.05								
118			Surya Nepal Private Limited		Subsidiary	Recovery for Share Based Payments	1.64		0.79	1.42	2.21								
119			Indivate Inc.		Step-down Subsidiary	Recovery for Share Based Payments	N.A.		0.02	0.02	0.02								
120			ITC Hotels Limited		Associate	Recovery for Share Based Payments	4.23		2.35	1.14	1.25								

S. No.	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the Audit Committee of the listed entity for the FY 2026-27	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity. These details need to be disclosed only once, during the reporting period when such transaction was undertaken							
												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
121	ITC Limited		ATC Limited		Associate of Subsidiary	Recovery for Share Based Payments	0.11		0.06	0.05	0.03								
122			WelcomHotels Lanka (Private) Limited		Subsidiary of Associate	Recovery for Share Based Payments	0.80		0.35	0.48	0.35								
123			ITC Filtrona Limited		Joint Venture of Subsidiary	Recovery for Share Based Payments	0.07		0.03	0.02	0.03								
124			ITC Hotels Limited		Associate	Reimbursement for Share Based Payments	2.58		1.55	0.68	0.68								
125			ITC Infotech India Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		13.09	2.44	2.50								
126			Gold Flake Corporation Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		0.64	0.07	0.07								
127			Greenacre Holdings Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		0.54	0.07	0.07								
128			ITC Indivision Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		2.72	0.52	0.95								
129			ITC Integrated Business Services Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		0.43	0.09									
130			North East Nutrients Private Limited		Subsidiary	Remuneration of Managers on Deputation recovered	2.54		1.16										
131			Russell Credit Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		4.37	0.38	0.38								
132			Technico Agri Sciences Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		2.24	0.10	0.10								
133			ITC Fibre Innovations Limited		Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		2.04		2.04								
134			Sproutlife Foods Private Limited		Subsidiary	Remuneration of Managers on Deputation recovered	5.90		2.83										
135			ITC Hotels Limited		Associate	Remuneration of Managers on Deputation recovered	17.36		7.75	1.73	0.67								
136			ATC Limited		Associate of Subsidiary	Remuneration of Managers on Deputation recovered	3.78		1.91	0.31	0.40								
137			Fortune Park Hotels Limited		Subsidiary of Associate	Remuneration of Managers on Deputation recovered	0.67		0.61										
138			ITC Filtrona Limited		Joint Venture of Subsidiary	Remuneration of Managers on Deputation recovered	1.67		0.92	0.03	0.17								
139			ITC Hotels Limited		Associate	Remuneration of Managers on Deputation Reimbursed	13.65		6.21	0.70	2.79								

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
140	ITC Limited		ITC Bhadrachalam Paperboards Limited Gratuity Fund 'C'		Employee Trust	Contribution to Employees' Benefit Plans	487.44		129.50	278.22	208.92								
141			ITC Bhadrachalam Paperboards Limited Management Staff Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans													
142			ITC Defined Contribution Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans													
143			ITC Platinum Jubilee Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans													
144			ILTD Seasonal Employees Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans													
145			IATC Provident Fund		Employee Trust	Contribution to Employees' Benefit Plans													
146			ITC Management Staff Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans													
147			ITC Pension Fund		Employee Trust	Contribution to Employees' Benefit Plans													
148			ITC Gratuity Fund 'C'		Employee Trust	Contribution to Employees' Benefit Plans													
149			ITC Employees Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans													
150			Sunrise Spices Limited Employees Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans													
151			ITC Bhadrachalam Paperboards Limited Gratuity Fund 'A'		Employee Trust	Contribution to Employees' Benefit Plans													
152			T. S .M. Shenoy		KMP of Subsidiary	Remuneration to Key Management Personnel	2.75		1.83										
153			A. Marodia		KMP of Subsidiary	Remuneration to Key Management Personnel	1.65		1.00										
154			N. Bajaj		KMP of Subsidiary	Remuneration to Key Management Personnel	1.64		1.06										
155			J. Singh		KMP of Subsidiary	Remuneration to Key Management Personnel	4.07		2.81										
156			B. L. Raja		KMP of Subsidiary	Remuneration to Key Management Personnel	0.30		0.17										
157			D. Lahiri		KMP of Subsidiary	Remuneration to Key Management Personnel	4.66		3.04										
158			V. Luharuka		KMP of Subsidiary	Remuneration to Key Management Personnel	1.68		1.00										
159			P. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	0.40		0.23										
160			S. Kar		KMP of Subsidiary	Remuneration to Key Management Personnel	2.32		1.42										
161			B. Ray Chaudhuri		KMP of Subsidiary	Remuneration to Key Management Personnel	2.48		1.66										

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
162	ITC Limited		S. V. Limaye (upto 31.05.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.30		0.07										
163			D. Ashok		KMP of Subsidiary	Remuneration to Key Management Personnel	2.90		1.92										
164			S. S. Bai		KMP of Subsidiary	Remuneration to Key Management Personnel	0.30		0.16										
165			S. G. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	4.17		2.70										
166			A. Kumar (upto 03.06.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	1.38		0.77										
167			S. S. Nair		KMP of Subsidiary	Remuneration to Key Management Personnel	1.20		0.64										
168			K. N. Rao		KMP of Subsidiary	Remuneration to Key Management Personnel	2.08		1.42										
169			R. Poddar		KMP of Subsidiary	Remuneration to Key Management Personnel	1.48		0.98										
170			A. Mukherji		KMP of Subsidiary	Remuneration to Key Management Personnel	4.15		2.74										
171			S. Bollabattini		KMP of Subsidiary	Remuneration to Key Management Personnel	0.27		0.12										
172			M. Patni (upto 30.06.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.74		0.14										
173			V. M. Lokanath		KMP of Subsidiary	Remuneration to Key Management Personnel	0.63		0.34										
174			M. Dogra		KMP of Subsidiary	Remuneration to Key Management Personnel	2.79		1.91										
175			U. Das		KMP of Subsidiary	Remuneration to Key Management Personnel	1.36		0.75										
176			A. Basu		KMP of Subsidiary	Remuneration to Key Management Personnel	0.54		0.27										
177			A. H. Shere		KMP of Subsidiary	Remuneration to Key Management Personnel	3.39		2.24										
178			N. K. Jha		KMP of Subsidiary	Remuneration to Key Management Personnel	1.95		1.40										
179			Aditya Bothra (upto 31.05.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	1.48		0.17										
180			D. Singhania (upto 31.05.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.33		0.05										
181			K. Chaturvedi		KMP of Subsidiary	Remuneration to Key Management Personnel	3.25		2.15										
182			A. V. H. Krishna (upto 16.04.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.63		0.02										
183			R. Ponnuru		KMP of Subsidiary	Remuneration to Key Management Personnel	3.18		1.94										

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
184	ITC Limited		K. Aiyer		KMP of Subsidiary	Remuneration to Key Management Personnel	2.52		1.60										
185			S. Mitra		KMP of Subsidiary	Remuneration to Key Management Personnel	1.91		1.30										
186			A. Dey		KMP of Subsidiary	Remuneration to Key Management Personnel	0.68		0.36										
187			Amita Bothra		KMP of Subsidiary	Remuneration to Key Management Personnel	1.44		0.87										
188			K. Vashist		KMP of Subsidiary	Remuneration to Key Management Personnel	1.63		1.12										
189			A. Sharma		KMP of Subsidiary	Remuneration to Key Management Personnel	1.45		0.85										
190			M. Biyani		KMP of Subsidiary	Remuneration to Key Management Personnel	1.03		0.56										
191			A. K. Rustagi		KMP of Subsidiary	Remuneration to Key Management Personnel	3.68		2.43										
192			A. Goyal		KMP of Subsidiary	Remuneration to Key Management Personnel	0.31		0.15										
193			R. S. C. Liu		KMP of Subsidiary	Remuneration to Key Management Personnel	2.62		1.95										
194			T.P. Joshua		KMP of Subsidiary	Remuneration to Key Management Personnel	0.80		0.39										
195			R. Gouraha		KMP of Subsidiary	Remuneration to Key Management Personnel	3.12		1.96										
196			R. Agarwal (upto 31.05.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.93		0.12										
197			P. Chatterjee		KMP of Subsidiary	Remuneration to Key Management Personnel	0.30		0.08										
198			N. Basu		KMP of Subsidiary	Remuneration to Key Management Personnel	3.05		1.70										
199			V. Arora (w.e.f 17.04.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	1.36		0.77										
200			S. Suresh Kumar (w.e.f 17.07.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	2.48		0.32										
201			S. Chakraborty (w.e.f 14.07.2026)		KMP of Subsidiary	Remuneration to Key Management Personnel	0.32		0.08										
202			D. Sharma		Relative of KMP of Subsidiary	Remuneration to Key Management Personnel	0.72		0.37										
203	ITC Infotech Canada Inc.		ITC Infotech Australia Pty. Ltd.		Fellow subsidiary	Sale of Goods / Services	N.A.		0.80		0.28								
204			ITC Infotech Australia Pty. Ltd.		Fellow subsidiary	Expenses Recovered	N.A.			1.07									
205	Blazeclan Technologies LLC		ITC Infotech Canada Inc.		Fellow subsidiary	Sale of Goods / Services	N.A.			1.90	1.90								

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
206	Blazeclan Technologies Limited		ITC Infotech Australia Pty. Ltd.		Holding Company	Sale of Goods / Services	N.A.			0.14	0.02								
207	Blazeclan Technologies PTE. Ltd.		Blazeclan Europe SRL.		Fellow subsidiary	Sale of Goods / Services	N.A.			0.28	0.28								
208			Blazeclan Technologies Corporation		Fellow subsidiary	Sale of Goods / Services	N.A.			1.60									
209			ITC Infotech Canada Inc.		Fellow subsidiary	Sale of Goods / Services	N.A.			0.67	0.67								
210			Blazeclan Technologies LLC		Fellow subsidiary	Sale of Goods / Services	N.A.			0.09	0.09								
211			ITC Infotech Australia Pty. Ltd.		Fellow subsidiary	Sale of Goods / Services	N.A.			0.39									
212			Blazeclan Technologies SDN. BHD.		Fellow subsidiary	Expenses Recovered	N.A.			3.32	0.64								
213	ITC Infotech Australia Pty. Ltd.		Blazeclan Technologies Limited		Subsidiary	Dividend Income	N.A.		0.50										
214			Blazeclan Technologies Limited		Subsidiary	Expenses Recovered	N.A.			...									
215			Blazeclan Technologies PTE. Ltd.		Fellow subsidiary	Expenses Recovered	N.A.			0.06	0.04								
216	Blazeclan Technologies SDN. BHD.		Blazeclan Technologies Corporation		Fellow subsidiary	Sale of Goods / Services	N.A.			0.02	0.02								
217			Blazeclan Technologies PTE. Ltd.		Fellow subsidiary	Sale of Goods / Services	N.A.		1.71	0.07	0.64								
218	Fyve Elements LLC		Sresta Global FZE		Fellow Subsidiary	Purchase of Goods / Services	N.A.			4.95	1.27								
219	Gold Flake Corporation Limited		ITC Filtrona Limited		Joint Venture	Dividend Income	N.A.		29.93										
220	Greenacre Holdings Limited		Greenacre Holdings Limited Provident Fund		Employee Trust	Contribution to Employees' Benefit Plans	N.A.		0.09	0.02	0.04								
221			Greenacre Holdings Limited Gratuity Fund		Employee Trust	Contribution to Employees' Benefit Plans	N.A.		0.05										
222	ITC IndiVision Limited		Fiedler & Lundgren AB		ITC is an associate of BAT Group of Companies.	Sale of Goods/ Services	155.00		24.52	7.34	11.05								
223			R.J. Reynolds Tobacco Company		ITC is an associate of BAT Group of Companies.	Sale of Goods/ Services			47.37	4.92	38.23								
224			British American Tobacco Exports Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods/ Services			0.54		0.54								

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
225	ITC Infotech India Limited		Blazeclan Europe SRL.		Subsidiary	Sale of Goods / Services	N.A.			0.69									
226			Blazeclan Technologies Corporation		Subsidiary	Sale of Goods / Services	N.A.		2.25	2.01	4.20								
227			ITC Infotech Canada Inc.		Subsidiary	Sale of Goods / Services	N.A.		0.48	1.77	1.56								
228			Blazeclan Technologies LLC		Subsidiary	Sale of Goods / Services	N.A.			1.19	1.19								
229			Blazeclan Technologies SDN. BHD.		Subsidiary	Sale of Goods / Services	N.A.		8.67	2.61	3.96								
230			ITC Infotech Arabia Limited		Subsidiary	Sale of Goods / Services	N.A.		136.90	358.67	403.59								
231			ITC Infotech (USA), Inc.		Subsidiary	Sale of Goods / Services	N.A.		378.07	55.13	34.98								
232			ITC Infotech GmbH		Subsidiary	Sale of Goods / Services	N.A.		12.65		3.10								
233			ITC Infotech Italia s.r.l		Subsidiary	Sale of Goods / Services	N.A.			0.89									
234			ITC Infotech Limited		Subsidiary	Sale of Goods / Services	N.A.		41.95	20.27	10.52								
235			Blazeclan Technologies Limited		Step-down Subsidiary	Sale of Goods / Services	N.A.			0.69									
236			ITC Infotech Australia Pty. Ltd.		Subsidiary	Sale of Goods / Services	N.A.		-1.54	12.09	6.96								
237			Surya Nepal Private Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.		1.35	1.74	0.42								
238			North East Nutrients Private Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.		0.05										
239			Technico Agri Sciences Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.		0.20										
240			ITC Indivision Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.		0.06										
241			ITC Integrated Business Services Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.		0.36										
242			ITC Fibre Innovations Limited		Fellow Subsidiary	Sale of Goods / Services	N.A.		0.07										
243			ITC Hotels Limited		Associate of Holding Company	Sale of Goods / Services	N.A.		4.93	1.13	0.35								
244			ATC Limited		Associate of Holding Company	Sale of Goods / Services	N.A.		0.04										

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
245	ITC Infotech (USA), Inc.		RAI Services Company		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			17.60	6.80	6.09								
246			British American Shared Services (GSD) Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			-1.68		-1.68								
247	ITC Infotech Do Brasil LTDA.		Souza Cruz LTDA		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			1.30	-0.19	-0.01								
248	ITC Infotech GmbH		British American Shared Services (GSD) Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.02		0.01								
249			British American Tobacco (Germany) GmbH		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			1.03	0.47	0.07								
250	ITC Infotech India Limited		BAT ASPAC Service Centre Sdn Bhd		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			-0.54	0.38	-0.17								
251			British American Shared Services (GSD) Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			437.20	105.47	268.44								
252			British American Shared Services Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.22	-0.06	0.18								
253			British American Tobacco (Investments) Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			7.26	4.61	8.95								
254			BAT Australia Ltd		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			2.97	0.86	0.79								
255			British American Tobacco Denmark A/S (House of Prince A/S)		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services	1160.00		...	-0.01	...								
256			British American Tobacco Global Travel Retail Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.30	0.34	0.26								
257			British American Tobacco Japan, Ltd.		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.40	-0.06	0.22								
258			British American Tobacco UK Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			4.31	1.89	2.67								
259			British American Tobacco (Holdings) Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.42	0.06	0.46								
260			Imperial Tobacco Canada Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			17.20	1.06	8.46								
261			Nicoventures Trading Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			1.19	0.77	0.90								
262			Souza Cruz LTDA		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			-0.23	0.23									
263	ITC Infotech de México,S.A. de C.V.		British American Tobacco Servicios S.A. de C.V.		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.26	...	-0.09								
264			British American Tobacco ME DMCC		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.04	-0.03									
265	ITC Infotech Limited		British American Shared Services (GSD) Limited		ITC is an associate of BAT Group of Companies.	Sale of Goods / Services			0.14	-0.15									

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												In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan / advance / inter-corporate deposit / investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
266	ITC Infotech India Limited		Blazeclan Europe SRL.		Subsidiary	Purchase of Goods / Services	N.A.		2.49	1.79	0.55								
267			Blazeclan Technologies Corporation		Subsidiary	Purchase of Goods / Services	N.A.			0.86	0.69								
268			ITC Infotech Canada Inc.		Subsidiary	Purchase of Goods / Services	N.A.		1.01										
269			Blazeclan Technologies PTE. Ltd.		Subsidiary	Purchase of Goods / Services	N.A.		10.61	11.26	9.03								
270			Blazeclan Technologies SDN. BHD.		Subsidiary	Purchase of Goods / Services	N.A.			1.96	1.96								
271			ITC Infotech France SAS		Subsidiary	Purchase of Goods / Services	N.A.		8.11	22.86	8.76								
272			ITC Infotech GmbH		Subsidiary	Purchase of Goods / Services	N.A.			10.11	0.91								
273			ITC Infotech Italia s.r.l		Subsidiary	Purchase of Goods / Services	N.A.		0.12		0.12								
274			ITC Infotech Malaysia SDN. BHD.		Subsidiary	Purchase of Goods / Services	N.A.		42.58	14.09	21.29								
275			ITC Infotech de México,S.A. de C.V.		Subsidiary	Purchase of Goods / Services	N.A.		11.94	8.57	11.94								
276			ITC Infotech Do Brasil LTDA.		Subsidiary	Purchase of Goods / Services	N.A.		10.14	5.73	2.08								
277			Blazeclan Technologies Limited		Step-down Subsidiary	Purchase of Goods / Services	N.A.		0.03	0.44									
278			ITC Infotech Australia Pty. Ltd.		Subsidiary	Purchase of Goods / Services	N.A.		4.84	0.16	4.24								
279			ITC Hotels Limited		Associate of Holding Company	Purchase of Goods / Services	N.A.		1.33										
280			Dua Associates (upto 31.05.2026)		Entity in which KMP of Fellow Subsidiary or their relatives are interested	Purchase of Goods / Services	N.A.		0.06										
281			Blazeclan Technologies PTE. Ltd.		Subsidiary	Dividend Income	N.A.		7.43										
282			ITC Infotech Arabia Limited		Subsidiary	Expenses Recovered	N.A.		0.07	0.03									
283			ITC Infotech (USA), Inc.		Subsidiary	Expenses Recovered	N.A.		1.17	-0.27									
284			ITC Infotech France SAS		Subsidiary	Expenses Recovered	N.A.		0.07	0.03									

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285	ITC Infotech India Limited		ITC Infotech Malaysia SDN. BHD.		Subsidiary	Expenses Recovered	N.A.			0.01									
286			ITC Infotech de México,S.A. de C.V.		Subsidiary	Expenses Recovered	N.A.			0.06									
287			ITC Infotech Limited		Subsidiary	Expenses Recovered	N.A.		0.98	0.40									
288			ITC Infotech Australia Pty. Ltd.		Subsidiary	Expenses Recovered	N.A.		0.16		0.16								
289			Blazeclan Technologies Corporation		Subsidiary	Expenses Reimbursed	N.A.			1.64									
290			ITC Infotech (USA), Inc.		Subsidiary	Expenses Reimbursed	N.A.		22.18	15.90	18.06								
291			ITC Infotech France SAS		Subsidiary	Expenses Reimbursed	N.A.		2.59		2.59								
292			ITC Infotech GmbH		Subsidiary	Expenses Reimbursed	N.A.		12.36		12.36								
293			ITC Infotech Limited		Subsidiary	Expenses Reimbursed	N.A.			1.89	1.82								
294			ITC Infotech Australia Pty. Ltd.		Subsidiary	Expenses Reimbursed	N.A.			1.09									
295			Russell Credit Limited		Fellow Subsidiary	Remuneration of Managers on Deputation recovered	N.A.		0.59										
296			ITC Management Staff Gratuity Fund		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.		2.22	64.42	98.11								
297			ITC Gratuity Fund 'C'		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.		3.69	16.59									
298			ITC Pension Fund		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.			-6.48	-12.74								
299			V. Kumar		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.		3.40										
300			H. Desai		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.		0.62										
301			G. Singh		KMP of Subsidiary	Remuneration to Key Management Personnel	N.A.		0.20										
302	ITC Infotech Malaysia SDN. BHD.		Blazeclan Technologies SDN. BHD.		Fellow subsidiary	Expenses Recovered	N.A.			0.18									
303	ITC Integrated Business Services Limited		ITC Hotels Limited		Associate of Holding Company	Sale of Goods/ Services	4.89		1.82	0.06	0.29								
304			ITC Gratuity Fund 'C'		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.		0.09	0.37	0.56								

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305	North East Nutrients Private Limited		Repose Highway Resort Private Limited		Entity in which Company's KMP is a director	Purchase of Goods/Services	N.A.		0.01										
306			M/s Sunandaram Deka		Partnership Firm in which KMP is partner	Purchase of Goods/Services	N.A.		7.38										
307			M/s REPOSE		Partnership Firm in which KMP is partner	Purchase of Goods/Services	N.A.		0.01										
308			M/s Zironee		Partnership Firm in which relative of KMP is a partner	Purchase of Goods/Services	N.A.		0.62										
309	Russell Credit Limited		ITC Gratuity Fund 'C'		Employee trust fund of Holding Company	Contribution to Employees' Benefit Plans	N.A.		0.01	0.11	0.10								
310	Surya Nepal Private Limited		ITC Hotels Limited		Associate of Holding Company	Purchase of Goods/Services	N.A.		0.05										
311			Surya Nepal Ventures Private Limited		Subsidiary	Expenses Recovered	N.A.		0.30	0.17	0.06								
312			Surya Nepal Ventures Private Limited		Subsidiary	Investment in Subsidiary Equity Shares	N.A.		22.75						Investment	N.A.	N.A.	N.A.	Investment in Equity Shares
313	Technico Agri Sciences Limited		Technico Pty Limited		Fellow Subsidiary	Sale of Goods/ Services	N.A.		0.24		0.24								
314			Technico Pty Limited		Fellow Subsidiary	Expenses Recovered	N.A.		0.04		0.04								
315			Technico Pty Limited		Fellow Subsidiary	Expenses Reimbursed	N.A.		0.04		0.04								
316	Technico Horticultural (Kunming) Co. Limited		Technico Pty Limited		Holding Company	Sale of Goods/ Services	N.A.		2.42	5.82	2.77								
317	Technico Pty Limited		K. Sathiamoorthy		Key Management Personnel	Purchase of Goods/Services	N.A.		0.08		0.01								
318			K. Sathiamoorthy		Key Management Personnel	Expenses Reimbursed	N.A.		0.05	0.13	...								

@ Approved by the Audit Committee along with the terms of the transaction.

Note 1: Rent Paid includes rent pertaining to leases classified as Right of Use Assets.

Note 2: Post employment benefits are actuarially determined on overall basis and hence not separately provided.

Note 3 : Dividend income from subsidiaries are included in this statement on receipt basis.

Note 4: The Company grants Stock Options and Employee Stock Appreciation Rights to the eligible employees at 'market price' [within the meaning of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021]. Since such Stock Options and Stock Appreciation Rights are not tradeable, no benefit is immediately conferred upon the employee by such grants and accordingly, these grants have not been considered as remuneration.

Note 5: Sproutlife Foods Private Limited has became a subsidiary w.e.f 1st April, 2026 and has become a wholly owned subsidiary of the Company w.e.f 28th September, 2026.