K.C.P. SUGAR AND INDUSTRIES CORPORATION LTD.

Regd. Office: "Ramakrishna Buildings", Post Box No: 727, No.239 (Old No.183), Anna Salai, Chennai – 600 006.
Ph : 044 2855 5171 to 5176 Fax: 044 2854 6617 E-mail : general@kcpsugar.com, www.kcpsugar.com

CIN-L15421TN1995PLC033198

12th November 2026

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.
Scrip Code: 533192

National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Bandra – Kurla Complex,
Bandra (E), Mumbai – 400 051.
Symbol: KCPSUGIND

Dear Sir/Madam,

Sub : Outcome of Board Meeting held on 12th November, 2026

Pursuant to Regulation 30 (2) read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that the Board of Directors of the Company in its Meeting held today (12/11/2026 / Thursday) through Video Conferencing commenced at 3.30 P.M. and concluded at 3.41 P.M., inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the Second Quarter and Half Year ended 30/09/2026.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herewith submit the following:

1. Unaudited Standalone and Consolidated Financial Results together with the Segmental Reporting for the Second Quarter and Half Year ended 30/09/2026;
2. Unaudited Standalone and Consolidated Statement of Assets and Liabilities for the Half Year ended 30/09/2026;
3. Unaudited Standalone and Consolidated Cash Flow Statement for the Half Year ended 30/09/2026; and
4. Limited Review Report, as placed before the Board of Directors.
5. Reduction of order value in the Contract entered with The EIMCO-KCP Limited for Manufacturing and Supply of Materials on 12th August 2026.

   Initially released purchase order dated 11.08.2026 for Rs. 130 crores, covering the manufacture and supply of 10 sets of Reactor clarifiers, including both the fabrication of underwater parts using SS 2507 material and superstructure using ASTM A36 material.

   As certain size of SS 2507 plates were not available for procurement within India, The EIMCO-KCP Limited placed a direct order worth approximately Rs. 28 Crores, hence the basic order value reduced from Rs. 130 Crores to Rs. 102 Crores

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Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements Regulation, 2015, we hereby declare that that M/s. B.Purushottam & Co, Chartered Accountants, (ICAI Firm Registration No. 002808S) Chennai, the Statutory Auditors of the Company have issued an Unmodified Audit Report on the Unaudited Financial Results of the Company for period ended 30th September, 2026.

This is for your information and record.

Thanking you,

For K.C.P. Sugar and Industries Corporation Ltd.

T KARTHIK NARAYANAN
Digitally signed by T KARTHIK NARAYANAN
Date: 2026.11.12 16:11:40 +05'30'

T. Karthik Narayanan
Company Secretary
Encl : a/a

ANNEXURE - I

K.C.P.SUGAR AND INDUSTRIES CORPORATION LIMITED

REGD OFFICE : 'RAMAKRISHNA BUILDINGS', NO.239, ANNA SALAI, CHENNAI - 600 006

CIN: L15421TN1995PLC033198

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2026

PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Rs. In Lakhs

SL NO	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026	**30.09.2026**	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)	**(Unaudited)**	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
I	Revenue From Operations	**6582.96**	6813.88	5486.83	**13396.84**	11021.91	19584.21	**7835.39**	7802.66	6719.92	**15638.05**	12657.01	25994.68
II	Other Income	**3998.77**	5477.56	90.06	**9476.33**	2711.02	2596.32	**3996.17**	5552.47	121.25	**9548.64**	2891.50	2856.16
III	Total Income (I + II)	**10581.73**	12291.44	5576.89	**22873.17**	13732.93	22180.53	**11831.56**	13355.13	6841.17	**25186.69**	15548.51	28850.84
IV	Expenses												
	Cost of Materials Consumed	**985.30**	2108.86	1194.48	**3094.16**	2494.21	17336.09	**1718.35**	2671.56	1956.14	**4389.91**	3429.95	19097.51
	Purchase of Stock-In-Trade	**17.19**	70.44	-	**87.63**	66.05	147.60	**17.19**	70.44	-	**87.63**	66.05	147.60
	Changes In Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	**4637.77**	3966.40	3603.27	**8604.17**	7432.72	(930.45)	**4583.45**	3892.51	3580.23	**8475.96**	7534.27	(1080.97)
	Employee Benefits Expense	**138.12**	152.81	135.28	**290.93**	263.85	2142.52	**406.40**	429.01	380.99	**835.41**	755.63	3380.13
	Finance Costs	**206.68**	278.59	193.36	**485.27**	397.18	828.50	**185.99**	306.16	202.51	**492.15**	413.87	774.63
	Depreciation and Amortisation Expenses	**56.78**	56.11	61.89	**112.89**	122.14	471.17	**92.16**	89.88	116.49	**182.04**	197.26	595.29
	Other Expenses	**263.60**	343.89	299.85	**607.49**	583.97	2458.55	**197.30**	478.03	512.38	**675.33**	606.45	4364.14
	Total Expenses	**6305.44**	6977.10	5488.13	**13282.54**	11360.12	22453.98	**7200.84**	7937.59	6748.74	**15138.43**	13003.48	27278.33
V	Profit / (Loss) Before Exceptional Items & Tax (III - IV)	**4276.29**	5314.34	88.76	**9590.63**	2372.81	(273.45)	**4630.72**	5417.54	92.43	**10048.26**	2545.03	1572.51
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	**4276.29**	5314.34	88.76	**9590.63**	2372.81	(273.45)	**4630.72**	5417.54	92.43	**10048.26**	2545.03	1572.51
VIII	Tax Expense												
	Current Tax	-	-	-	-	-	-	**89.10**	26.02	7.62	**115.12**	50.11	472.01
	Deferred Tax (Asset) / Liability	**605.67**	757.87	59.81	**1363.54**	581.33	(11.59)	**609.38**	766.75	42.79	**1376.13**	537.68	(22.18)
	Reversal of Excess Provision / Provision For Taxation Relating To Earlier Years	-	-	-	-	-	-	-	-	-	-	-	9.61
IX	Profit / (Loss) For The Period From Continuing Operations (VII - VIII)	**3670.62**	4556.47	28.95	**8227.09**	1791.48	(261.86)	**3932.24**	4624.77	42.02	**8557.01**	1957.24	1113.07
X	Profit / (Loss) From Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
XI	Tax Expense of Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
XII	Profit / (Loss) From Discontinued Operations After Tax (X - XI)	-	-	-	-	-	-	-	-	-	-	-	-
XIII	Profit / (Loss) For The Period (IX + XII)	**3670.62**	4556.47	28.95	**8227.09**	1791.48	(261.86)	**3932.24**	4624.77	42.02	**8557.01**	1957.24	1113.07
XIV	Other Comprehensive Income												
	Items That Will Not Be Reclassified To Profit / (Loss)												
	(i) Remeasurement of Defined Benefit Plan - Actuarial Gains / (Losses)	-	-	-	-	-	56.69	-	-	-	-	-	61.21
	(ii) Income Tax Relating on Above	-	-	-	-	-	(14.26)	**9.39**	18.70	1.44	**28.09**	1.19	(11.46)
	(iii) Equity Instruments Through Other Comprehensive Income	-	-	-	-	-	-	**67.50**	134.41	10.36	**201.91**	8.59	(148.84)
	Other Comprehensive Income - Total	-	-	-	-	-	42.43	**58.11**	115.71	8.92	**173.82**	7.40	(76.17)
XV	Total Comprehensive Income For The Period (Comprising Profit / (Loss) For The Period (After Tax) And Other Comprehensive Income For The Period (After Tax))	**3670.62**	4556.47	28.95	**8227.09**	1791.48	(219.43)	**3990.35**	4740.48	50.94	**8730.83**	1964.64	1036.90
XVI	Paid Up Equity Share Capital (Face Value Re.1/-)	**1133.85**	1133.85	1133.85	**1133.85**	1133.85	1133.85	**1133.85**	1133.85	1133.85	**1133.85**	1133.85	1133.85
XVII	Other Equity						35060.35						44817.27
XVIII	Earnings Per Share (EPS) (a) Basic And Diluted EPS From Continuing Operations (In Rs.)	**3.24**	4.02	0.03	**7.26**	1.58	(0.23)	**3.47**	4.08	0.04	**7.55**	1.73	0.98
	(b) Basic And Diluted EPS From Discontinued Operations (In Rs.)	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Basic And Diluted EPS From Continuing and Discontinued Operations (In Rs.)	**3.24**	4.02	0.03	**7.26**	1.58	(0.23)	**3.47**	4.08	0.04	**7.55**	1.73	0.98

K.C.P. SUGAR AND INDUSTRIES CORPORATION LTD. ★ CHENNAI 600 006

K.C.P.SUGAR AND INDUSTRIES CORPORATION LIMITED
REGD OFFICE : 'RAMAKRISHNA BUILDINGS', NO.239, ANNA SALAI, CHENNAI - 600 006
CIN: L15421TN1995PLC033198

UNAUDITED STANDALONE AND CONSOLIDATED REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER / HALF YEAR ENDED 30.09.2026 PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Rs. In Lakhs

SL NO	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026	**30.09.2026**	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)	**(Unaudited)**	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
1	**SEGMENT WISE REVENUE**												
	a) Sugar	**4658.28**	3874.34	3699.36	**8532.62**	7423.48	14155.02	**4658.28**	3874.34	3699.36	**8532.62**	7423.48	14155.02
	b) Chemicals	**530.90**	655.83	383.20	**1186.73**	702.54	1383.71	**530.90**	655.83	383.20	**1186.73**	702.54	1383.71
	c) Power & Fuel	**-**	-	-	**-**	-	1969.90	**-**	-	-	**-**	-	1969.90
	d) Engineering	**444.02**	186.48	95.65	**630.50**	521.10	1473.19	**1688.20**	1171.13	1318.71	**2859.33**	2143.26	7863.55
	e) Others	**1115.81**	2236.12	1449.92	**3351.93**	2671.84	4495.45	**1124.06**	2240.25	1459.95	**3364.31**	2684.78	4515.56
	f) Unallocated	**0.25**	-	0.19	**0.25**	0.38	0.69	**0.25**	-	0.19	**0.25**	0.38	0.69
	TOTAL	**6749.26**	6952.77	5628.32	**13702.03**	11319.34	23477.96	**8001.69**	7941.55	6861.41	**15943.24**	12954.44	29888.43
	Less: Inter Segment Revenue	**166.30**	138.89	141.49	**305.19**	297.43	3893.75	**166.30**	138.89	141.49	**305.19**	297.43	3893.75
	Sales / Income from Operations	**6582.96**	6813.88	5486.83	**13396.84**	11021.91	19584.21	**7835.39**	7802.66	6719.92	**15638.05**	12657.01	25994.68
2	**SEGMENT RESULT - PROFIT / (LOSS) BEFORE TAX AND INTEREST FROM EACH SEGMENT**												
	a) Sugar	**620.32**	214.42	327.81	**834.74**	220.73	(1730.80)	**620.32**	214.42	327.81	**834.74**	220.73	(1730.80)
	b) Chemicals	**(85.11)**	(97.10)	(85.65)	**(182.21)**	(168.81)	(285.67)	**(85.11)**	(97.10)	(85.65)	**(182.21)**	(168.81)	(285.67)
	c) Power & Fuel	**8.14**	0.25	0.22	**8.39**	0.32	126.73	**8.14**	0.25	0.22	**8.39**	0.32	126.73
	d) Engineering	**1.74**	4.32	73.81	**6.06**	222.98	411.00	**327.89**	135.28	83.32	**463.17**	407.86	2463.32
	e) Others	**104.71**	194.79	119.42	**299.50**	206.84	407.24	**112.30**	194.60	122.73	**306.90**	210.88	421.20
	f) Unallocated	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-
	(A) Sub Total	**649.80**	316.68	435.61	**966.48**	482.06	(1071.50)	**983.54**	447.45	448.43	**1430.99**	670.98	994.78
	(1) Finance Cost	**206.68**	278.59	193.36	**485.27**	397.18	828.50	**185.99**	306.16	202.51	**492.15**	413.87	774.63
	(2) Other Unallocable Expenditure Net Off Unallocable Income	**(3833.17)**	(5276.25)	153.49	**(9109.42)**	(2287.93)	(1626.55)	**(3833.17)**	(5276.25)	153.49	**(9109.42)**	(2287.92)	(1352.36)
	(B) Sub Total (1 + 2)	**(3626.49)**	(4997.66)	346.85	**(8624.15)**	(1890.75)	(798.05)	**(3647.18)**	(4970.09)	355.99	**(8617.27)**	(1874.06)	(577.73)
	Total Profit / (Loss) Before Tax (A - B)	**4276.29**	5314.34	88.76	**9590.63**	2372.81	(273.45)	**4630.72**	5417.54	92.43	**10048.26**	2545.03	1572.51
	Tax	**605.67**	757.87	59.81	**1363.54**	581.33	(11.59)	**698.48**	792.77	50.42	**1491.25**	587.80	459.44
	Total Profit / (Loss) After Tax	**3670.62**	4556.47	28.95	**8227.09**	1791.48	(261.86)	**3932.24**	4624.77	42.02	**8557.01**	1957.24	1113.07
3	**Segment Assets**												
	a) Sugar	**10044.76**	12281.28	9019.60	**10044.76**	9019.60	13896.65	**10044.76**	12281.28	9019.60	**10044.76**	9019.60	13828.69
	b) Chemicals	**2301.81**	2589.49	1924.77	**2301.81**	1924.77	3068.96	**2301.81**	2589.49	1924.77	**2301.81**	1924.77	3068.96
	c) Power & Fuel	**1452.72**	1377.35	1371.56	**1452.72**	1371.56	1436.47	**1452.72**	1377.35	1371.56	**1452.72**	1371.56	1436.47
	d) Engineering	**3241.05**	2843.20	2686.93	**3241.05**	2686.93	2941.45	**16103.32**	15269.34	11675.90	**16103.32**	11675.90	15287.10
	e) Others	**2042.37**	2574.49	2099.57	**2042.37**	2099.57	2538.96	**2957.57**	3413.65	2954.41	**2957.57**	2954.41	3246.75
	f) Unallocated	**38538.15**	34847.93	31999.73	**38538.15**	31999.73	29431.65	**37930.67**	34562.93	31714.73	**37930.67**	31714.73	29143.93
	Total	**57620.86**	56513.74	49102.16	**57620.86**	49102.16	53314.14	**70790.85**	69494.04	58660.97	**70790.85**	58660.97	66011.90
	Segment Liabilities												
	a) Sugar	**2442.68**	5515.33	1242.82	**2442.68**	1242.82	7544.00	**2442.68**	5515.33	1242.82	**2442.68**	1242.82	7476.03
	b) Chemicals	**155.74**	83.16	161.99	**155.74**	161.99	80.64	**155.74**	83.16	161.99	**155.74**	161.99	80.64
	c) Power & Fuel	**14.96**	17.49	17.07	**14.96**	17.07	16.30	**14.96**	17.49	17.07	**14.96**	17.07	16.30
	d) Engineering	**91.00**	63.05	33.24	**91.00**	33.24	150.72	**3976.52**	4087.92	1962.34	**3976.52**	1962.34	4163.74
	e) Others	**90.36**	197.31	59.73	**90.36**	59.73	278.03	**164.19**	261.79	120.56	**164.19**	120.56	323.81
	f) Unallocated	**10518.22**	9886.73	9382.19	**10518.22**	9382.19	9050.25	**9468.22**	8836.73	8277.33	**9468.22**	8277.33	8000.26
	Total	**13312.96**	15763.07	10897.04	**13312.96**	10897.04	17119.94	**16222.31**	18802.42	11782.11	**16222.31**	11782.11	20060.78
4	**CAPITAL EMPLOYED (Segment Assets - Liabilities)**												
	a) Sugar	**7602.08**	6765.95	7776.78	**7602.08**	7776.78	6352.66	**7602.08**	6765.95	7776.78	**7602.08**	7776.78	6352.66
	b) Chemicals	**2146.07**	2506.33	1762.78	**2146.07**	1762.78	2988.32	**2146.07**	2506.33	1762.78	**2146.07**	1762.78	2988.32
	c) Power & Fuel	**1437.76**	1359.86	1354.49	**1437.76**	1354.49	1420.17	**1437.76**	1359.86	1354.49	**1437.76**	1354.49	1420.17
	d) Engineering	**3150.05**	2780.15	2653.69	**3150.05**	2653.69	2790.73	**12126.80**	11181.42	9713.56	**12126.80**	9713.56	11123.36
	e) Others	**1952.01**	2377.18	2039.84	**1952.01**	2039.84	2260.93	**2793.38**	3151.86	2833.85	**2793.38**	2833.85	2922.94
	f) Unallocated	**28019.93**	24961.20	22617.54	**28019.93**	22617.54	20381.40	**28462.45**	25726.20	23437.40	**28462.45**	23437.40	21143.67
	Total Capital Employed in Segments	**44307.90**	40750.67	38205.12	**44307.90**	38205.12	36194.21	**54568.54**	50691.62	46878.86	**54568.54**	46878.86	45951.11

Notes:

1. Sugar Industry being a seasonal industry and of a predominantly cyclical nature, the above results can neither be construed as an indicator of the overall annual operations and profitability of the Company nor for the inter - period comparison between the quarters within a financial year.
2. The above statement has been prepared to the extent applicable, in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised Accounting Practices and Policies adopted by the Company.
3. The above Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12.11.2026.
4. The Statutory Auditor of the Company have carried out a Limited Review of the above Standalone and Consolidated Financial Results for the Quarter / Half Year ended 30.09.2026 and their report was placed before the Board.
5. The above is an extract of the detailed format of Quarterly / Half Year ended 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 full format of the Quarterly / Half Year ended Unaudited Standalone and Consolidated Financial Results are available in the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and Company's website at www.kcpsugar.com
6. Other Income includes Fair Value Gain / (Loss) on Equity Investments to the tune of Rs.3694.33 Lakhs in the Current Quarter (Corressponding Quarter Rs.(278.17) Lakhs as on 30.09.2025)

// BY ORDER OF THE BOARD //

K.C.P. SUGAR AND INDUSTRIES CORPORATION LTD. CHENNAI 600 006

IRMGARD VELAGAPUDI
MANAGING DIRECTOR

Place: Chennai
Date: 12.11.2026

K.C.P.Sugar and Industries Corporation Ltd

Unaudited Standalone and Consolidated Balance Sheet as at 30.09.2026
Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Rs Lakhs

Particulars	STANDALONE		CONSOLIDATED	
	As at Sept 30, 2026	As at March 31, 2026	As at Sept 30, 2026	As at March 31, 2026
ASSETS				
Non-current assets				
(a) Property, plant and equipment	8424.40	8558.50	**9992.30**	9832.21
(b) Capital work-in-progress	48.16		**48.16**	0.00
(c) Intangible assets	4.31	5.83	**67.09**	89.54
(d) Financial assets				
(i) Investments	29066.06	20244.82	**29536.84**	20513.68
(ii) Other financial Assets	95.40	95.08	**101.47**	101.15
(e) Deferred tax assets, (net)			**0.00**	
(f) Other non current assets	425.13	403.48	**426.98**	405.45
Current assets				
(a) Inventories	5174.90	14127.72	**6972.38**	15577.93
(b) Financial Assets				
(i) Investments	4900.27	4729.96	**5440.28**	8762.26
(ii) Trade receivables	1278.66	1192.85	**4074.80**	5740.01
(iii) Cash and cash equivalents	1217.54	1217.79	**1974.55**	1484.93
(iv) Bank Balances other than (iii) above	1974.47	1855.67	**5965.97**	2449.62
(v) Other financial assets	50.24	32.99	**88.64**	92.54
(c) Current Tax assets	90.30	68.03	**90.30**	0.00
(d) Other current assets	4871.02	781.42	**6011.09**	926.22
Total Assets	**57620.86**	**53314.14**	**70790.85**	**65975.55**
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	**1133.85**	1133.85	**1133.85**	**1133.85**
(b) Other equity	**43174.05**	35060.35	**53434.69**	44817.28
LIABILITIES				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	**5247.10**	4105.24	**5247.10**	3555.24
(ii) Other Financial liabilities	**139.47**	109.57	**139.47**	109.57
(b) Provisions	**193.02**	179.63	**1932.89**	1785.61
(c) Deferred tax liabilities (net)	**3140.36**	1776.82	**3193.06**	1788.84
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	**3299.48**	9715.70	**2249.48**	9215.70
(ii) Trade payables				
a) Total outstanding dues of micro enterprises and small enterprises	**5.45**	5.22	**5.45**	5.22
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	**53.16**	331.51	**649.97**	1180.42
(iii) Other financial liablities	**673.95**	667.45	**682.33**	675.34
(b) Other current liabilities	**484.78**	183.89	**1908.56**	1363.69
(c) Provisions	**76.19**	44.91	**126.75**	130.64
Current tax liabilities (Net)	-	-	**87.25**	214.15
Total Equity and Liabilities	**57620.86**	**53314.14**	**70790.85**	**65975.55**

KCP SUGAR AND INDUSTRIES CORPORATION LTD. CHENNAI 600 006

For K.C.P. Sugar and Industries Corporation Ltd.

Irmgard Velagapudi
Managing Director

K.C.P.Sugar And Industries Corporation Ltd

Statement of Standalone Cash Flow for the Half year ended 30th September 2026

Rs. In Lakhs

Particulars	For Half Year Ended September 30, 2026	For Year Ended March 31, 2026
Cash flows from operating activities		
Total Income for the Period(PBT)	9590.63	-273.45
Adjustments:		
- Interest income	-163.58	-397.66
- Loss/(Profit) on sale of fixed assets	-1.35	1.22
- Loss/ (Gain) on sale of Investments	0.00	0.64
- Unclaimed balances credited back	0.00	-54.70
- Excess provision credited back	-0.43	-25.59
- Profit from discontinued operations		
- Adjustment for OCI	0.00	56.69
- Interest expense	485.27	828.50
-Dividend Income	-256.79	-342.18
-Assets Written off	0.31	3.83
- Fair Value Adjustment	-8816.29	-1125.54
- Provision for Advances	0.00	35.26
- Depreciation and amortization	112.89	471.17
Operating cash flow before working capital changes	**950.66**	**-821.82**
Changes in		
- Increase In Trade Receivables	-85.81	-162.14
Decrease / (Increase)In Inventory	8952.82	-1924.13
- Decrease / (Increase) In Other current / Non Current Financial Asset(s)	-17.57	-86.12
- Decrease / (Increase) In Other current Investments	-170.31	37.03
- Decrease / (Increase) In Other current Asset(s)	-4031.59	-62.88
- Decrease / (Increase)In Other non-current asset	-21.65	0.00
(Decrease) / Increase In Long term Provisions	13.39	5.14
- (Decrease) / Increase In Other Financial liabilities Non Current	29.90	31.93
-' (Decrease) / Increase In Trade Payables current	-278.12	-56.86
(Decrease) / Increase In other current liabilities	301.32	35.30
(Decrease) / Increase In Other financial liablities current	6.50	-164.49
(Decrease) / Increase In Short Term provisions current	31.28	-5.11
Income taxes paid	36.33	41.93
Net Cash generated from / (used in) operations	**5717.15**	**-3132.21**
Cash flows from investing activities		
Purchase of fixed assets	-142.71	-333.79
Proceeds from sale of fixed assets	1.71	2.75
Investment made in Non Current Investments	-4.95	-164.56
Dividend Income	256.79	342.18
Proceeds from sale of Investments	-	176.24
Changes in margin money deposits	-118.80	346.09
Interest received	163.58	397.66
Net cash generated from/(used in) investing activities [B]	**155.62**	**766.57**
Cash flows from financing activities		
Proceeds from / (repayment of) long term and short term borrowings	-5274.36	2838.60
Dividend paid	-113.39	-113.39
Interest paid	-485.27	-828.50
Net cash used in financing activities	**-5873.02**	**1896.72**
Increase in cash and cash equivalents	**-0.25**	-468.92
Cash and cash equivalents at the beginning of the year	**1217.79**	1686.71
Cash and cash equivalents at the end of the year	**1217.54**	1217.79
	1217.54	1217.79
Components of cash and cash equivalents		
Cash on hand and Balances with Bank	**10.43**	4.58
Balances with banks	**1207.11**	1213.21
Total cash and cash equivalents	**1217.54**	1217.79

For K.C.P. Sugar and Industries Corporation Ltd.

KCP SUGAR AND INDUSTRIES CORPORATION LTD. CHENNAI 600 006

Irmgard Velagapudi
Managing Director

K.C.P.Sugar And Industries Corporation Ltd

Statement of Consolidated Cash Flow for the Half year ended 30th September 2026

Rs. In Lakhs

Particulars	For Half Year Ended September 30, 2026	For Year Ended March 31, 2026
Cash flows from operating activities		
Total Income for the Period(PBT)	10048.26	1572.51
Adjustments:		
- Interest income	-214.74	-436.66
- Loss/(Profit) on sale of fixed assets	-1.35	1.22
- Loss/ (Gain) on sale of Investments	-	0.64
- Excess provision crdited back	17.00	264.66
- Adjustment for OCI	-	61.21
- Interest expense	485.27	774.63
-Dividend Income	-259.95	-351.61
- Provison for Bad Debts	-	35.26
- 'Diff in Foreigh Exchange on closng value	3.51	19.31
- Fair Value Adjustment	-8969.45	-1125.540
- Asset Written off	0.31	3.83
- Depreciation and amortization	182.04	595.290
Operating cash flow before working capital changes	**1290.90**	**1414.75**
Changes in		
- Decrease / (Increase) In Trade Receivables	1665.21	-896.90
- Decrease / (Increase) In Inventory	8605.55	-2239.55
- Decrease / (Increase)In Other current Financial Asset(s)	3.90	-36.88
- Decrease / (Increase) In Other current Asset(s)	-4710.55	-64.25
- Decrease / (Increase) In current invesments	3321.98	-946.76
- Decrease / (Increase)In Other Financial Non current Asset(s)	-0.32	-10.28
- Decrease / (Increase) In Other non-current asset	-21.53	90.51
- (Decrease) /Increase In Long term Provisions	164.29	253.80
- (Decrease) /Increase In Other Financial liabilities Non Current	29.90	31.93
- (Decrease) /Increase In Trade Payables current	-530.21	-20.20
- (Decrease) /Increase In other current liabilities	417.97	76.51
- (Decrease) /Increase In Other financial liablities current	6.99	-164.17
- (Decrease) /Increase In Short Term provisions current	-3.90	-73.38
Income taxes paid	-347.51	-504.08
Net Cash generated from / (used in) operations	**8601.77**	**-4503.70**
Cash flows from investing activities		
Purchase of fixed assets	-485.13	-523.20
Proceeds from sale of Investments	-	176.24
Proceeds from sale of fixed assets	1.71	2.75
Investment made in current and Non Current Investments	-4.95	-164.56
- Decrease / (Increase) In Other current Investments	-	329.67
Dividend Income	259.95	351.61
Changes in margin money deposits	-3516.35	-
Interest received	214.74	436.66
Net cash generated from/(used in) i inflow	**-3530.03**	**609.17**
Cash flows from financing activities		
Proceeds from / (repayment of) long term and short term borrowings	-5274.36	2838.60
- Dividend Paid	-113.38	-113.39
Interest paid	-485.27	-774.63
Net cash used in financing activities	**-5873.01**	**1950.58**
Increase in cash and cash equivalents	**489.62**	**-529.20**
Cash and cash equivalents at the beginning of the year	**1484.93**	2014.13
Cash and cash equivalents at the end of the year	**1974.55**	**1484.93**
	1974.55	**1484.93**
Components of cash and cash equivalents		
Cash on hand Balances with banks	1,974.55	1484.93
Total cash and cash equivalents	**1974.55**	**1484.93**

SUGAR AND INDUSTRIES CORPORATION LTD. CHENNAI 600 006 KCP

For K.C.P. Sugar and Industries Corporation Ltd.

Irmgard Veiagapudi
Managing Director

B. Purushottam & Co.
CHARTERED ACCOUNTANTS

No. 59, Vijaya Raghava Road, Parthasarathi Puram,
T. Nagar, Chennai – 600 017
Ph: 044 28152515 / 42013486
Email: info@bpcca.in | website: www.bpcca.in
Chennai | Madurai | Hyderabad | Vijayawada

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED** ("the Company") for the quarter and six months period ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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 the Interim Financial 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 inquires of the company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.

4. In respect of the Company's Sugar unit and the incidental Co-generation unit attached to the Sugar unit, part of the expenses incurred towards staff costs and manufacturing expenses (included in other expenses) and depreciation have been recognized as such during the period and quarter ending 30th September 2026, only to the extent, they are relatable to the production of sugar manufactured and electric energy generated during the said quarter. In the opinion of the Company's Management, the remaining expenses that are relatable to the sugar to be produced and electric energy to be generated, in the remaining period of the current sugar season, will be absorbed at the end of the last quarter. The expenses so deferred are as follows:

	Rupees in lakhs
i. Other expenditure	**Rs. 1747.85**
ii. Depreciation	**Rs.116.61**

5. It has been explained to us by the Company's Management that, the Sugar Industry and the incidental co-generation activity being seasonal in nature and since the sugar season does not match with the Company's financial year, recognition of expenses strictly in the period in which they have been incurred would result in substantial distortion of the financial results in different quarters of the financial year. It is therefore, a consistent practice followed by the Company, to identify such expenses incurred during the off-season that are relatable to the coming season, and to defer them and recognize them only in the season period.

6. Based on our review conducted as explained above and after duly considering the practice of recognizing the expenses in the manner explained in paragraphs 4 and 5 above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **B. Purushottam & Co.,**
Chartered Accountants
Firm Registration Number: 002808S



KVNS Kishore
Partner
M.No: 206734

UDIN: 26206734KYLKTN9451

Place: Chennai
Date: 12th November 2026

B. Purushottam & Co.
CHARTERED ACCOUNTANTS

No. 59, Vijaya Raghava Road, Parthasarathi Puram,
T. Nagar, Chennai – 600 017
Ph: 044 28152515 / 42013486
Email: info@bpcca.in | website: www.bpcca.in
Chennai | Madurai | Hyderabad | Vijayawada

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and six months period ended 30th September 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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 the Interim Financial 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 inquires of the company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. In respect of the Holding Company's Sugar unit and the incidental Co-generation unit attached to the Sugar unit, part of the expenses incurred towards staff costs and manufacturing expenses (included in other expenses) and depreciation have been recognized as such during the period and quarter ending 30th September 2026, only to the extent, they are relatable to the production of sugar manufactured and electric energy generated during the said quarter. In the opinion of the Holding Company's Management, the remaining expenses that are relatable to the sugar to be produced and electric energy to be generated, in the remaining period of the current sugar season, will be absorbed at the end of the last quarter. The expenses so deferred are as follows:

	Rupees in lakhs
i. Other expenditure	**Rs. 1747.85**
ii. Depreciation	**Rs. 116.61**

5. It has been explained to us by the Holding Company's Management that, the Sugar Industry and the incidental co-generation activity being seasonal in nature and since the sugar season does not match with the Company's financial year, recognition of expenses strictly in the period in which they have been incurred would result in substantial distortion of the financial results in different quarters of the financial year. It is therefore, a consistent practice followed by the Company, to identify such expenses incurred during the off-season that are relatable to the coming season, and to defer them and recognize them only in the season period.

6. Based on our review conducted as explained above and after duly considering the practice of recognizing the expenses in the manner explained in paragraphs 4 and 5 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial results of 1 step down subsidiary included in the Statement, whose financial information reflects total income (before consolidation adjustments) of Rs. 50.50 lakhs, total net profit /(Loss) before consolidation adjustments of Rs. 3.17 lakhs, and total comprehensive income (before consolidation adjustments) of Rs. 3.17 lakhs, for the quarter ended on that date, as considered in the Statement. This interim financial results have been reviewed by another auditor whose review report has been furnished to us by the Holding Company's management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of these matters with respect to our reliance on the word done by and the reports of the other auditors.

for **B. Purushottam & Co.,**
Chartered Accountants
Firm Registration Number: 002808S



KVNS Kishore
Partner
M.No: 206734

UDIN: 26206734SRPKOJ1341

Place: Chennai
Date: 12th November 2026

Annexure 1

List of entities included in the Statement

#	Name	Relationship
1	K.C.P Sugar and Industries Corporation Limited	Holding Company
2	KCP Sugars Agricultural Farms Limited	Subsidiary
3	THE EIMCO-K.C.P Limited	Subsidiary
4	Quality Engineering	Step down subsidiary

