



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, finance@kcpsugar.com

CIN-L15421TN1995PLC033198

14th November 2024

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

Dear Sir/Madam,

Subject : Financial Results for the period ended 30.09.2024 in Machine Readable Form with respect to mail dated 13th September 2024.

Ref. : In continuance to our earlier submission of Unaudited Financial Results for the period ended September 30, 2024 dated 29th October 2024.

With reference to your mail dated 13th November, 2024, financial results for the period ended 30th September 2024 not submitted in Machine Readable Form / Legible copy.

In this regard, we enclose the unaudited financial results for the period ended 30th September 2024 submitted in Machine Readable Form again for your record.

Thanking you,

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

T. Karthik Narayanan
Company Secretary

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 Ended 30.09.2024 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
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	6421.91	6575.94	7690.77	12997.85	15653.15	29254.45	7373.67	8867.19	9350.66	16240.86	18934.27	34568.10
II	Other Income	2735.48	4376.53	2086.08	7112.01	4690.82	6253.06	2768.38	4763.81	2292.25	7532.19	5032.63	6858.29
III	Total Income (I + II)	9157.39	10952.47	9776.85	20109.86	20343.97	35507.51	10142.05	13631.00	11642.91	23773.05	23966.90	41426.39
IV	Expenses												
	Cost of Materials Consumed	1632.36	1681.22	623.72	3313.58	1054.10	17800.73	2219.75	2916.05	880.50	5135.80	1880.29	19539.56
	Purchase of Stock-In-Trade	0.60	80.86	0.30	81.46	100.26	147.66	0.60	80.86	0.30	81.46	100.26	147.66
	Changes In Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	4375.92	3881.98	5741.41	8257.90	12445.17	5239.42	4506.63	3603.55	6127.42	8110.18	12644.67	5560.84
	Employee Benefits Expense	121.98	119.18	120.75	241.16	229.65	2465.56	317.51	329.43	313.12	646.94	610.84	3477.78
	Finance Costs	221.32	293.20	261.88	514.52	625.20	1050.53	211.02	295.64	297.05	506.66	673.54	1119.24
	Depreciation and Amortisation Expenses	65.19	64.79	65.00	129.98	128.11	527.24	84.59	81.62	75.92	166.21	149.76	588.38
	Other Expenses	323.09	271.29	329.29	594.38	568.09	2437.24	465.98	345.70	877.96	811.68	1441.73	3911.11
	Total Expenses	6740.46	6392.52	7142.35	13132.98	15150.58	29668.39	7806.08	7652.85	8572.27	15458.93	17501.09	34344.57
V	Profit / (Loss) Before Exceptional Items & Tax (III - IV)	2416.93	4559.95	2634.50	6976.88	5193.39	5839.11	2335.97	5978.15	3070.64	8314.12	6465.81	7081.82
VI	Exceptional Items	480.55	-	-	480.55	-	804.42	480.55	-	-	480.55	-	804.42
VII	Profit / (Loss) Before Tax (V - VI)	2897.48	4559.95	2634.50	7457.43	5193.39	6643.53	2816.52	5978.15	3070.64	8794.67	6465.81	7886.24
VIII	Tax Expense												
	Current Tax	-	-	-	-	-	315.00	(21.61)	357.63	92.72	336.02	309.85	576.25
	Deferred Tax (Asset) / Liability	812.56	233.32	188.80	1,045.88	283.42	725.70	812.51	208.97	182.48	1021.48	292.53	720.94
	Reversal of Excess Provision / Provision For Taxation Relating To Earlier Years	-	-	-	-	-	(23.64)	-	-	-	-	-	(26.90)
IX	Profit / (Loss) For The Period From Continuing Operations (VII - VIII)	2084.92	4326.63	2445.70	6411.55	4909.97	5626.48	2,025.62	5411.55	2795.44	7437.17	5863.43	6615.95
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)	2084.92	4326.63	2445.70	6411.55	4909.97	5626.48	2025.62	5411.55	2795.44	7437.17	5863.43	6615.95
XIV	Other Comprehensive Income												
	Items That Will Not Be Reclassified To Profit / (Loss)												
	(i) Remeasurement of Defined Benefit Plan - Actuarial Gains / (Losses)	-	-	-	-	-	46.20	-	-	-	-	-	57.85
	(ii) Income Tax Relating on Above	-	-	-	-	-	(11.63)	10.01	16.01	-	26.02	-	34.02
	(iii) Equity Instruments Through Other Comprehensive Income	-	-	-	-	-	-	87.49	139.99	23.85	227.48	86.30	170.07
	Other Comprehensive Income - Total	-	-	-	-	-	34.57	77.48	123.98	23.85	201.46	86.30	193.91
XV	Total Comprehensive Income For The Period (Comprising Profit / (Loss) For The Period (After Tax) And Other Comprehensive Income For The Period (After Tax))	2084.92	4326.63	2445.70	6411.55	4909.97	5661.05	2103.10	5535.53	2819.29	7638.63	5949.73	6809.86
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						35854.33						42734.05
XVIII	Earnings Per Share (EPS)												
	(a) Basic And Diluted EPS From Continuing Operations (In Rs.)	1.84	3.82	2.16	5.65	4.33	4.96	1.79	4.77	2.47	6.56	5.17	5.83
	(b) Basic And Diluted EPS From Discontinued Operations (In Rs.)	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Basic And Diluted EPS From Continuing and Discontinued Operations (In Rs.)	1.84	3.82	2.16	5.65	4.33	4.96	1.79	4.77	2.47	6.56	5.17	5.83



K.C.P.Sugar and Industries Corporation Limited
Unaudited Standalone and Consolidated Balance Sheet as at 30.09.2024
pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Rs Lakhs

Particulars	STANDALONE		CONSOLIDATED	
	As at September 30, 2024	As at March 31, 2024	As at September 30, 2024	As at March 31, 2024
ASSETS				
Non-current assets				
(a) Property, plant and equipment	8778.35	8903.35	9934.86	10031.58
(b) Capital work-in-progress	6.48		71.73	62.25
(c) Intangible assets	12.46	14.98	26.01	18.03
(d) Financial assets				
(i) Investments	25209.86	18676.55	25913.38	19052.63
(ii) Other financial Assets	88.04	85.97	94.11	92.54
(e) Deferred tax assets, (net)			0.00	0.00
(f) Other non current assets	400.07	403.48	402.05	406.35
Current assets				
(a) Inventories	7755.08	18852.50	9547.08	20475.45
(b) Financial Assets			0.00	
(i) Investments	4366.66	4171.11	7322.20	7272.46
(ii) Trade receivables	1306.08	1182.31	3155.18	2920.27
(iii) Cash and cash equivalents	2971.00	2136.13	3291.06	2295.42
(iv) Bank Balances other than (iii) above	988.75	1916.92	1538.99	2395.48
(v) Other financial assets	48.03	32.38	54.06	16.74
(c) Current Tax assets	77.72	0.00	80.20	2.27
(d) Other current assets	3508.09	657.36	3896.07	1295.76
Assets held for sale	0.00	239.50	0.00	239.50
Total Assets	55516.67	57272.54	65326.98	66576.74
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	1133.85	1133.85	1133.85	1133.85
(b) Other equity	42039.12	35854.33	50146.70	42734.05
LIABILITIES				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	3915.25	3838.95	3365.25	3288.95
(ii) Other Financial liabilities	67.97	98.09	67.97	182.76
(b) Provisions	219.44	199.96	1012.17	1071.14
(c) Deferred tax liabilities (net)	2174.57	1128.69	2155.07	1107.58
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	4521.81	11378.27	4121.81	11378.27
(ii) Trade payables				
a) Total outstanding dues of micro enterprises and small enterprises			58.65	58.65
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	149.61	1017.37	380.75	1632.43
(iii) Other financial liabilities	842.37	1511.19	849.01	1519.09
(b) Other current liabilities	331.29	810.27	1549.60	2053.65
(c) Provisions	60.96	49.99	150.06	141.48
Current tax liabilities (Net)	60.43	251.58	336.09	274.83
Total Equity and Liabilities	55516.67	57272.54	65326.98	66576.74

Place : Chennai
Date : 29.10.2024



IRMGARD VELAGAPUDI
IRMGARD VELAGAPUDI
MANAGING DIRECTOR

K.C.P.Sugar And Industries Corporation Ltd
Statement of Cash Flow for the Half year ended 30th September 2024

Rs. In Lakhs

Particulars	For Half Year Ended September 30, 2024	For Year Ended March 31, 2024
Cash flows from operating activities		
Total Income for the Period(PBT)	7457.44	6643.53
<u>Adjustments:</u>		
- Interest income	-215.11	-507.09
- Loss/(Profit) on sale of fixed assets	-490.51	-805.10
- Loss/ (Gain) on sale of Investments	-5.20	-17.39
- Unclaimed balances credited back	0.00	-0.35
- Excess provision credited back	-0.41	-0.88
- Profit from discontinued operations		
- Adjustment for OCI	0.00	46.20
- Interest expense	514.52	1050.53
-Dividend Income	-252.55	-364.46
-Assets Written off	0.00	0.00
- Fair Value Adjustment	-6528.46	-4819.63
- Depreciation and amortization	129.98	527.24
Operating cash flow before working capital changes	609.70	1752.60
<i>Changes in</i>		
- Increase In Trade Receivables	-123.77	-377.87
Decrease / (Increase)In Inventory	11097.42	2109.94
- Decrease / (Increase) In Other current / Non Current Financial Asset(s)	-17.72	-10.08
- Decrease / (Increase) In Other current Investments	-195.55	948.41
- Decrease / (Increase) In Other current Asset(s)	-2928.45	0.00
- Asset held on sale		
- Decrease / (Increase)In Other non-current asset	3.41	62.32
(Decrease) / Increase In Long term Provisions	19.89	5.24
-(Decrease) / Increase In Other Financial liabilities Non Current	-30.12	11.34
-(Decrease) / Increase In Trade Payables current	-867.76	115.66
(Decrease) / Increase In other current liabilities	-860.13	-979.65
(Decrease) / Increase In Other financial liabilities current	-668.82	401.05
(Decrease) / Increase In Short Term provisions current	10.97	1.09
Income taxes paid	190.00	321.86
Net Cash generated from / (used in) operations	6239.07	4361.91
Cash flows from investing activities		
Purchase of fixed assets	-181.52	-533.41
Proceeds from sale of fixed assets	902.58	1008.45
Investment made in Non Current Investments	-53.71	-962.66
Dividend Income	252.55	364.46
Proceeds from sale of Investments	54.07	202.92
Changes in margin money deposits	928.17	-1294.21
Interest received	215.11	507.09
Net cash generated from/(used in) investing activities [B] inflow	2117.25	-707.36
Proceeds from / (repayment of) long term and short term borrowings	-6780.16	-3692.42
Preference dividend paid (including dividend distribution tax)	-226.77	-226.77
Interest paid	-514.52	-1050.53
Net cash used in financing activities	-7521.45	-4969.72
Increase in cash and cash equivalents	834.87	-1315.17
Cash and cash equivalents at the beginning of the year	2136.13	3451.30
Cash and cash equivalents at the end of the year	2971.00	2136.13
	2971.00	2136.13
Components of cash and cash equivalents		
Cash on hand and Balances with Bank	5.40	5.10
Balances with banks	2965.60	2131.03
Total cash and cash equivalents	2971.00	2136.13



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Statement of Consolidated Cash Flow for the Half year ended 30th September 2024

Rs. In Lakhs

Particulars	For Half Year Ended September 30, 2024	For Year Ended March 31, 2024
Cash flows from operating activities		
Total Income for the Period(PBT)	8794.68	7886.24
Adjustments:		
- Interest income	-269.82	-582.65
- Loss/(Profit) on sale of fixed assets	-490.66	-805.10
- Loss/ (Gain) on sale of Investments	-5.20	-22.55
- Excess provision credited back	-309.05	-260.43
- Adjustment for OCI	106.83	227.92
- Interest expense	514.52	1119.24
-Dividend Income	-253.86	-408.08
- Fair Value Adjustment	-6755.94	-5004.690
- Depreciation and amortization	166.21	588.380
Operating cash flow before working capital changes	1497.71	2738.28
Changes in		
- Decrease / (Increase) In Trade Receivables	-187.73	-708.97
- Decrease / (Increase) In Inventory	10920.68	2553.19
- Decrease / (Increase) In Other current Financial Asset(s)	-10.67	-2.19
- Decrease / (Increase) In Other current Asset(s)	-2708.77	-337.69
- Decrease / (Increase) In current investments	78.60	-169.85
- Decrease / (Increase) In Other Financial Non current Asset(s)	0.50	-0.06
- Decrease / (Increase) In Other non-current asset	3.31	-
- (Decrease) /Increase In Long term Provisions	164.84	226.05
- (Decrease) /Increase In Non Current Liabilities	-84.66	-
- (Decrease) /Increase In Other Financial liabilities Non Current	-30.26	11.34
- (Decrease) /Increase In Trade Payables current	-1213.62	301.80
- (Decrease) /Increase In other current liabilities	-885.21	-770.32
- (Decrease) /Increase In Other financial liabilities current	-669.95	394.42
- (Decrease) /Increase In Short Term provisions current	8.58	-33.10
Income taxes paid	106.17	43.14
Net Cash generated from / (used in) operations	5491.81	1507.76
Cash flows from investing activities		
Purchase of fixed assets	-257.52	-683.25
Proceeds from sale of Investments	54.07	264.23
Proceeds from sale of fixed assets	904.55	1000.86
Investment made in current and Non Current Investments	-106.28	-1008.39
Dividend Income	253.86	408.08
Changes in margin money deposits	928.17	-1271.08
Interest received	269.82	582.65
Net cash generated from/(used in) inflow	2046.67	-706.90
Cash flows from financing activities		
Proceeds from / (repayment of) long term and short term borrowings	-7299.26	-3692.41
- Dividend Paid	-226.77	-226.77
Interest paid	-514.52	-1119.24
Net cash used in financing activities	-8040.55	-5038.42
Increase in cash and cash equivalents	995.64	-1499.28
Cash and cash equivalents at the beginning of the year	2295.42	3794.70
Cash and cash equivalents at the end of the year	3291.06	2295.42
	3291.06	2295.42
Components of cash and cash equivalents		
Cash on hand Balances with banks	3,291.06	2295.42
Total cash and cash equivalents	3291.06	2295.42



Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 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 ended 30 September 2024 and the year to date results for the period from 01 April 2024 to 30 September 2024 ("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, the incidental Co-generation unit attached to the Sugar unit and Research & Development 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 30 September 2024, 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 during the period ended 30 September 2024, are as follows:

Rupees in lakhs

- | | |
|----------------------|--------------------|
| i. Other expenditure | Rs. 1455.92 |
| ii. Depreciation | Rs. 137.38 |

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



B. Purushottam & Co.

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



K V N S Kishore
Partner

Membership number: 206734

UDIN: 24206734BKCUGO6975

Place: Chennai

Date: 29 October 2024

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 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 ended 30 September 2024 and year to date results for the period 01 April 2024 to 30 September 2024 (“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, the incidental Co-generation unit attached to the Sugar unit and Research & Development 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 30 September 2024, 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. 1455.92
ii. Depreciation	Rs. 137.38



B. Purushottam & Co.

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. The Statement includes the results of the following entities:
 - i. K.C.P. SUGAR AND INDUSTRIES CORPORATION Limited
 - ii. THE EIMCO-KCP Limited
 - iii. KCP Sugars Agricultural Research Farms Limited
 - iv. Quality Engineering Works

for **B. Purushottam & Co.,**
Chartered Accountants
Firm Registration Number: 0028085



K V N S Kishore
Partner

Membership number: 206734

UDIN: 24206734BKCUGP1524

Place: Chennai

Date: 29 October 2024