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

31st August 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. : Submission of Financial results for the period ended 30th June 2026 in Machine Readable Form

Ref. : Outcome of the Board Meeting submitted on 12th August 2026

In reference to your mail dated 31st August 2026, we hereby submit the financial results for the period ended 30th June 2026 in Machine Readable Form / Legible Copy.

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: 2026.08.31 20:18:16 +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 ENDED 30.06.2026 PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Rs. In Lakhs

SL NO	PARTICULARS	STANDALONE				CONSOLIDATED			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited - Refer Note No.5)	(Unaudited)	(Audited)	(Unaudited)	(Audited - Refer Note No.5)	(Unaudited)	(Audited)
I	Revenue From Operations	6813.88	4367.37	5535.08	19584.21	7802.66	6879.68	5937.09	25994.68
II	Other Income	5477.56	(952.74)	2620.96	2596.32	5552.47	(890.69)	2770.25	2856.16
III	Total Income (I + II)	12291.44	3414.63	8156.04	22180.53	13355.13	5988.99	8707.34	28850.84
IV	Expenses								
	Cost of Materials Consumed	2108.86	9383.89	1299.73	17336.09	2671.56	9562.09	1473.81	19097.51
	Purchase of Stock-In-Trade	70.44	81.55	66.05	147.60	70.44	81.55	66.05	147.60
	Changes In Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	3966.40	(6261.42)	3829.45	(930.45)	3892.51	(6807.97)	3954.04	(1080.97)
	Employee Benefits Expense	152.81	1293.05	128.57	2142.52	429.01	1745.90	374.64	3380.13
	Finance Costs	278.59	276.35	203.82	828.50	306.16	261.85	211.36	774.63
	Depreciation and Amortisation Expenses	56.11	224.65	60.25	471.17	89.88	232.20	80.77	595.29
	Other Expenses	343.89	1149.90	284.12	2458.55	478.03	2782.67	94.07	4364.14
	Total Expenses	6977.10	6147.97	5871.99	22453.98	7937.59	7858.29	6254.74	27278.33
V	Profit / (Loss) Before Exceptional Items & Tax (III - IV)	5314.34	(2733.34)	2284.05	(273.45)	5417.54	(1869.30)	2452.60	1572.51
VI	Exceptional Items	-	-	-	-	-	-	-	-
VII	Profit / (Loss) Before Tax (V - VI)	5314.34	(2733.34)	2284.05	(273.45)	5417.54	(1869.30)	2452.60	1572.51
VIII	Tax Expense								
	Current Tax	-	-	-	-	26.02	225.02	42.49	472.01
	Deferred Tax (Asset) / Liability	757.87	(602.74)	521.52	(11.59)	766.75	(584.33)	494.89	(22.18)
	Reversal of Excess Provision / Provision For Taxation Relating To Earlier Years	-	-	-	-	-	9.61	-	9.61
IX	Profit / (Loss) For The Period From Continuing Operations (VII - VIII)	4556.47	(2130.60)	1762.53	(261.86)	4624.77	(1519.60)	1915.22	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)	4556.47	(2130.60)	1762.53	(261.86)	4624.77	(1519.60)	1915.22	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	-	56.69	-	61.21	-	61.21
	(ii) Income Tax Relating On Above	-	(14.26)	-	(14.26)	18.70	(0.78)	(0.25)	(11.46)
	(iii) Equity Instruments Through Other Comprehensive Income	-	-	-	-	134.41	(116.37)	(1.77)	(148.84)
	Other Comprehensive Income - Total	-	42.43	-	42.43	115.71	(54.38)	(1.52)	(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))	4556.47	(2088.17)	1762.53	(219.43)	4740.48	(1573.98)	1913.70	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
XVII	Other Equity				35060.35				44817.27
XVIII	Earnings Per Share (EPS) (a) Basic And Diluted EPS From Continuing Operations (In Rs.)	4.02	(1.88)	1.55	(0.23)	4.08	(1.34)	1.69	0.98
	(b) Basic And Diluted EPS From Discontinued Operations (In Rs.)	-	-	-	-	-	-	-	-
	(c) Basic And Diluted EPS From Continuing and Discontinued Operations (In Rs.)	4.02	(1.88)	1.55	(0.23)	4.08	(1.34)	1.69	0.98

KCP 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 ENDED 30.06.2026 PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Rs. In Lakhs

SL NO	PARTICULARS	STANDALONE				CONSOLIDATED			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026	**30.06.2026**	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited - Refer Note No.5)	(Unaudited)	(Audited)	**(Unaudited)**	(Audited - Refer Note No.5)	(Unaudited)	(Audited)
1	**SEGMENT WISE REVENUE**								
	a) Sugar	**3874.34**	3755.95	3724.12	14155.02	**3874.34**	3755.95	3724.12	14155.02
	b) Chemicals	**655.83**	393.50	319.34	1383.71	**655.83**	393.50	319.34	1383.71
	c) Power & Fuel	**-**	1256.32	-	1969.90	**-**	1256.32	-	1969.90
	d) Engineering	**186.48**	392.64	425.45	1473.19	**1171.13**	2901.28	824.55	7863.55
	e) Others	**2236.12**	902.27	1221.92	4495.45	**2240.25**	905.94	1224.83	4515.56
	f) Unallocated	**-**	0.32	0.19	0.69	**-**	0.32	0.19	0.69
	TOTAL	**6952.77**	6701.00	5691.02	23477.96	**7941.55**	9213.31	6093.03	29888.43
	Less: Inter Segment Revenue	**138.89**	2333.63	155.94	3893.75	**138.89**	2333.63	155.94	3893.75
	Sales / Income from Operations	**6813.88**	4367.37	5535.08	19584.21	**7802.66**	6879.68	5937.09	25994.68
2	**SEGMENT RESULT - PROFIT / (LOSS) BEFORE TAX AND INTEREST FROM EACH SEGMENT**								
	a) Sugar	**214.42**	(1166.29)	(107.08)	(1730.80)	**214.42**	(1166.29)	(107.08)	(1730.80)
	b) Chemicals	**(97.10)**	(127.02)	(83.16)	(285.67)	**(97.10)**	(127.02)	(83.16)	(285.67)
	c) Power & Fuel	**0.25**	(7.09)	0.10	126.73	**0.25**	(7.09)	0.10	126.73
	d) Engineering	**4.32**	(6.82)	149.17	411.00	**135.28**	1111.49	324.54	2463.32
	e) Others	**194.79**	101.89	87.43	407.24	**194.60**	107.31	88.15	421.20
	f) Unallocated	**-**	-	-	-	**-**	-	-	-
	(A) Sub Total	**316.68**	(1205.33)	46.46	(1071.50)	**447.45**	(81.60)	222.55	994.78
	(1) Finance Cost	**278.59**	276.35	203.82	828.50	**306.16**	261.85	211.36	774.63
	(2) Other Unallocable Expenditure Net Off Unallocable Income	**(5276.25)**	1251.66	(2441.41)	(1626.55)	**(5276.25)**	1525.85	(2441.41)	(1352.36)
	(B) Sub Total (1 + 2)	**(4997.66)**	1528.01	(2237.59)	(798.05)	**(4970.09)**	1787.70	(2230.05)	(577.73)
	Total Profit / (Loss) Before Tax (A - B)	**5314.34**	(2733.34)	2284.05	(273.45)	**5417.54**	(1869.30)	2452.60	1572.51
	Tax	**757.87**	(602.74)	521.52	(11.59)	**792.77**	(349.70)	537.38	459.44
	Total Profit / (Loss) After Tax	**4556.47**	(2130.60)	1762.53	(261.86)	**4624.77**	(1519.60)	1915.22	1113.07
3	**Segment Assets**								
	a) Sugar	**12281.28**	13896.65	11131.63	13896.65	**12281.28**	13828.69	11131.63	13828.69
	b) Chemicals	**2589.49**	3068.96	2135.07	3068.96	**2589.49**	3068.96	2135.07	3068.96
	c) Power & Fuel	**1377.35**	1436.47	1310.65	1436.47	**1377.35**	1436.47	1310.65	1436.47
	d) Engineering	**2843.20**	2941.45	2704.82	2941.45	**15269.34**	15287.10	11964.27	15287.10
	e) Others	**2574.49**	2538.96	2461.33	2538.96	**3413.65**	3246.75	3303.21	3246.75
	f) Unallocated	**34847.93**	29431.65	31554.31	29431.65	**34562.93**	29143.93	31269.31	29143.93
	Total	**56513.74**	53314.14	51297.81	53314.14	**69494.04**	66011.90	61114.14	66011.90
	Segment Liabilities								
	a) Sugar	**5515.33**	7544.00	3172.82	7544.00	**5515.33**	7476.03	3172.82	7476.03
	b) Chemicals	**83.16**	80.64	84.28	80.64	**83.16**	80.64	84.28	80.64
	c) Power & Fuel	**17.49**	16.30	21.53	16.30	**17.49**	16.30	21.53	16.30
	d) Engineering	**63.05**	150.72	121.86	150.72	**4087.92**	4163.74	2263.55	4163.74
	e) Others	**197.31**	278.03	278.96	278.03	**261.79**	323.81	351.82	323.81
	f) Unallocated	**9886.73**	9050.25	9328.81	9050.25	**8836.73**	8000.26	8278.81	8000.26
	Total	**15763.07**	17119.94	13008.26	17119.94	**18802.42**	20060.78	14172.81	20060.78
4	**CAPITAL EMPLOYED (Segment Assets - Liabilities)**								
	a) Sugar	**6765.95**	6352.66	7958.81	6352.66	**6765.95**	6352.66	7958.81	6352.66
	b) Chemicals	**2506.33**	2988.32	2050.79	2988.32	**2506.33**	2988.32	2050.79	2988.32
	c) Power & Fuel	**1359.86**	1420.17	1289.12	1420.17	**1359.86**	1420.17	1289.12	1420.17
	d) Engineering	**2780.15**	2790.73	2582.96	2790.73	**11181.42**	11123.36	9700.72	11123.36
	e) Others	**2377.18**	2260.93	2182.37	2260.93	**3151.86**	2922.94	2951.39	2922.94
	f) Unallocated	**24961.20**	20381.40	22225.50	20381.40	**25726.20**	21143.67	22990.50	21143.67
	Total Capital Employed in Segments	**40750.67**	36194.21	38289.55	36194.21	**50691.62**	45951.11	46941.33	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 Unaudited 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 12.08.2026.

4 The Statutory Auditor of the Company have carried out a Limited Review of the above Standalone and Consolidated Financial Results for the Quarter ended 30.06.2026 and their report was placed before the Board.

5 The figures for the quarter ended March 31, 2026 are the balancing figures between Audited Figures in respect of full financial year and the published year-to-date figures upto the third quarter of the relevant financial year.

6 Other Income includes Fair Value Gain on Equity Investments to the tune of Rs.5121.91 Lakhs in the Current Quarter (Corressponding Quarter Rs.2,280.52 Lakhs as on 30.06.2025)

// BY ORDER OF THE BOARD //

KCP SUGAR AND INDUSTRIES CORPORATION LTD. ★ CHENNAI 600 006

Irmgard Velagapudi

IRMGARD VELAGAPUDI
MANAGING DIRECTOR

Place: Chennai
Date: 12.08.2026

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 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 three months period ended 30th June 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by 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 June 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. 943.99**
ii. Depreciation	**Rs.58.11**

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.

B. PURUSHOTTAM & CO. No.59, Vijayaraghava Road, T.Nagar, Chennai - 600 017 CHARTERED ACCOUNTANTS

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

B. PURUSHOTTAM & CO. * CHARTERED ACCOUNTANTS * No.59, Vijayaraghava Road, T.Nagar, Chennai - 600 017

KVNS Kishore
Partner
M.No: 206734

UDIN: 26206734DGDZKE9848

Place: Chennai
Date: 12th August 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 three months period ended 30th June 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 June 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. 943.99**
ii. Depreciation	**Rs. 58.11**

B. PURUSHOTTAM & CO. CHARTERED ACCOUNTANTS No.59, Vijayaraghava Road, T.Nagar, Chennai - 600 017

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.28.93 lakhs, total net profit /(Loss) before consolidation adjustments of (Rs.5.49 lakhs,) and total comprehensive income (before consolidation adjustments) of (Rs.5.49 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

B. PURUSHOTTAM & CO. No.59, Vijayaraghava Road, T.Nagar, Chennai - 600 017 CHARTERED ACCOUNTANTS

KVNS Kishore
Partner
M.No: 206734

UDIN: 26206734HQHLNC5732

Place: Chennai
Date: 12th August 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

B. PURUSHOTTAM & CO. ★ CHARTERED ACCOUNTANTS ★ No.59, Vijayaraghava Road, T.Nagar, Chennai 600 017

12/08/2026